

Deloitte Tax LLP
600 Renaissance Center, Suite 900
Detroit, Michigan 48243
Telephone: (313) 396-3000
Scott L. Shekell, Partner

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
MOTORS LIQUIDATION COMPANY, <i>et al.</i>)	
)	Case No. 09-50026 (REG)
)	
Debtors.)	Jointly Administered

**SUMMARY SHEET ACCOMPANYING THIRD INTERIM AND FINAL FEE
APPLICATION OF DELOITTE TAX LLP AS TAX SERVICES PROVIDER FOR
THE PERIOD FROM JANUARY 1, 2010 THROUGH MARCH 29, 2011**

Name of Applicant:	Deloitte Tax LLP	
Authorized to Provide Services to:	the above-captioned debtors	
Date of Approval:	nunc pro tunc to January 1, 2010	
Period for which Compensation and Reimbursement is Sought:	January 1, 2010 through March 29, 2011 ¹	
	Third Interim Period (10/1/10 – 3/29/11)	Final Period (1/1/10 – 3/29/11)
Total Fees Requested:	\$ 955,126.00	\$ 1,891,645.12
Total Expenses Requested:	<u>\$ 7,476.00</u>	<u>\$ 7,651.13</u>
Total of Fees and Expenses:	\$ 962,602.00	\$ 1,899,296.25
Less: amounts previously paid:		\$ 843,042.20
Total Cash Payment Requested:		\$ 1,056,254.05

This is a Final Fee Application.

¹ Also included in the fees requested is time spent preparing this final fee application incurred after March 29, 2011.

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of January, 2010 through March, 2011
Summary of Fees Requested and Paid

	<u>Fees Requested</u>	<u>Fees Awarded</u>	<u>Total Fees Held Back</u>	<u>Expenses Requested</u>	<u>Expenses Awarded</u>
January 2010 through May 2010	\$ 579,353.00	\$ 578,775.47	\$ 57,877.55	\$ 135.00	\$ 120.00
June 2010 through September 2010	\$ 369,592.00	\$ 357,743.65	\$ 35,774.37	\$ 55.00	\$ 55.00
Amounts Reduced from Above	\$ (12,425.88)			\$ (15.00)	
October 2010 through March 2011	<u>\$ 955,126.00</u>			<u>\$ 7,476.13</u>	
 Fees Requested for Entire Case	 \$ 1,891,645.12	 \$ 936,519.12	 \$ 93,651.92	 \$ 7,651.13	 \$ 175.00
 Amounts Received from Debtors	 <u>\$ 842,867.20</u>			 <u>\$ 175.00</u>	
 Total Amount Requested	 <u>\$ 1,048,777.92</u>			 <u>\$ 7,476.13</u>	
 Total Payment Requested	 <u><u>\$ 1,056,254.05</u></u>				

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MOTORS LIQUIDATION COMPANY, <i>et al.</i>)	
)	Case No. 09-50026 (REG)
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Debtors.)	Jointly Administered

**THIRD INTERIM AND FEE APPLICATION OF DELOITTE TAX LLP
AS TAX SERVICES PROVIDERS FOR THE PERIOD FROM
JANUARY 1, 2010 THROUGH MARCH 29, 2011**

Deloitte Tax LLP ("Deloitte Tax"), as tax services provider to the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), respectfully represents:

INTRODUCTION

1. This is Deloitte Tax's third interim and final fee application (the "Final Fee Application") for the allowance and payment of compensation for professional services and reimbursement of expenses pursuant to section 330 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Local Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the Court's General Order M-389 (the "General Order"), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 adopted on January 30, 1996 (the "UST Guidelines") and the Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, signed August 7, 2009 (the "Interim Compensation Order," and collectively, the "Guidelines and Orders"). Pursuant to the

Guidelines and Orders, a Declaration of Scott Shekell regarding compliance with the Guidelines and Orders is attached hereto as Exhibit A.

2. By the Final Fee Application, Deloitte Tax seeks final allowance of compensation for professional services performed by Deloitte Tax for the period from (i) October 1, 2010 through March 29, 2011 (the "Interim Compensation Period") in the amount of \$955,126.00 and reimbursement of expenses in the amount of \$7,476.13 and (ii) January 1, 2010 through March 29, 2011 (the "Final Compensation Period") in the amount of \$1,891,645.12 and reimbursement of expenses in the amount of \$7,651.13. Deloitte Tax submits allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by Deloitte Tax as described in this Final Fee Application. The Debtors have not previously paid any amounts in respect to the fees and expenses incurred during the Interim Compensation Period. Deloitte Tax has received \$843,042.20 in respect of the fees and expenses incurred during the Final Compensation Period.

BACKGROUND

3. On June 1, 2009 (the "Petition Date"), each of the Debtors commenced cases (the "Chapter 11 Cases") under chapter 11. The Debtors' cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are continuing to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

THE RETENTION OF DELOITTE TAX LLP

5. On March 1, 2010, the Court entered an Order approving the employment of Deloitte Tax as tax services provider to the Debtors pursuant to sections 105 and 363(b) of the Bankruptcy Code *nunc pro tunc* to January 1, 2010 (the “Approval Order”). The Approval Order authorized the Debtors to engage Deloitte Tax pursuant to Engagement Letter (the “Engagement Letter”), dated January 21, 2010, between Deloitte Tax and the Debtors. Pursuant to the Approval Order, Deloitte Tax was authorized to be compensated by the Debtors, subject to application to this Court as set forth therein. The Approval Order also authorized Deloitte Tax’s reimbursement for actual and necessary expenses incurred, subject to application to this Court as set forth therein.

REQUESTED FEES

6. Under the Engagement Letter, there are hourly billing rates per level. During the Interim Compensation Period, a total of 1,347.6 hours were incurred.² During the Final Compensation Period, a total of 2,802.5 hours were incurred. The rates Deloitte Tax charges for the services rendered by its professionals in these Chapter 11 Cases are similar to rates Deloitte Tax charges for professional services rendered in comparable nonbankruptcy matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive market.

7. There is no agreement or understanding between Deloitte Tax and any other nonaffiliated person for the sharing of compensation to be received for services rendered in these cases.

8. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth all Deloitte Tax professionals who have performed services in these Chapter 11 Cases

² These hours include time incurred in preparing the fee application subsequent to March 29, 2011.

during the Interim Compensation Period and, in the aggregate, during the Final Compensation Period by category of services, the capacities in which each such individual is employed by Deloitte Tax, the hourly billing rate charged by Deloitte Tax for services performed by such individual and the aggregate number of hours expended and fees billed.

9. Attached hereto as Exhibit C is the time detail in chronological order, by month, showing the services performed by Deloitte Tax during the Interim Compensation Period, including the date, name of professional, hours expended and time description by task. The time detail for the services performed during the remainder of the Final Compensation Period has been previously filed with the Court in connection with Deloitte Tax's first and second interim fee applications and, for the sake of brevity, is incorporated herein by reference.

10. Attached hereto as Exhibit D is the expense detail for which Deloitte Tax seeks reimbursement with the respect to the Interim Compensation Period. A summary of expenses by category for the Final Compensation Period is attached hereto as Exhibit E.

11. All services performed by Deloitte Tax for which fees and reimbursement is requested herein were performed or incurred for and on behalf of the Debtors and were not for any other person or entity.

12. During the Interim Compensation Period, Deloitte Tax performed a services related to preparing a private letter ruling for submission to the Internal Revenue Service ("IRS"). Such services included:

- a. Drafting, review, revision, and filing of the ruling request document. Drafts were circulated to the Debtors and other transactional advisors, and comments were received and integrated into the working draft;
- b. Preparation for and attendance at a post-submission conference with IRS personnel to discuss the proposed transactions and requested rulings;
- c. Additional conversations with IRS personnel discussing changes to the proposed transaction and their views on the relevant issues;

- d. Technical tax research on the authorities relevant to the issues that are the subject of the ruling request; and
 - e. Drafting, review, revision, and filing of four additional supplemental submissions for the ruling request as requested by IRS personnel addressing: (i) revisions to proposed transaction and related trust agreements; (ii) questions received from IRS personnel regarding the proposed transactions; (iii) technical brief of authorities relevant to certain issues that are the subject of the ruling request; (iv) proposed “two-part” letter ruling and (v) additional representations by the Debtors.
13. During the Final Compensation Period, Deloitte Tax performed a services related to preparing a private letter ruling for submission to the IRS. Such services included:
- a. Initial discussions and fact gathering with the Debtors, including conference calls and correspondence with the Debtors’ internal tax department and business people, as well as with other transactional advisors (e.g., bankruptcy and tax counsel);
 - b. Preliminary conversations with IRS personnel in advance of filing the ruling request in order to understand their views on the relevant issues;
 - c. Technical tax research on the authorities relevant to the issues that were the subject of the ruling request; and
 - d. Drafting, review, and revision of the ruling request document. Drafts were circulated to the Debtors and other transactional advisors, and comments were received and integrated into the working draft.
 - e. Preparation for and attendance at a post-submission conference with IRS personnel to discuss the proposed transactions and requested rulings;
 - f. Additional conversations with IRS personnel discussing changes to the proposed transaction and their views on the relevant issues; and
 - g. Drafting, review, revision, and filing of four additional supplemental submissions for the ruling request as requested by IRS personnel addressing: (i) revisions to proposed transaction and related trust agreements; (ii) questions received from IRS personnel regarding the proposed transactions; (iii) technical brief of authorities relevant to certain issues that are the subject of the ruling request; (iv) proposed “two-part” letter ruling and (v) additional representations by the Debtors.

SUMMARY DESCRIPTION OF SERVICES PERFORMED

14. Set forth below is a brief summary of certain of the matters on which Deloitte Tax provided consultations during the Final Compensation Period. It is not meant to be a detailed description of all of the work performed. Complete time detail describing the day-to-day services is included in Exhibit C.

15. During the Final Compensation Period, Deloitte Tax worked to assist the Debtors in the preparation of an IRS ruling request related to the tax consequences of the creation of certain trusts pursuant to a plan of reorganization of the Debtors. As a result of these efforts, the Debtors received a private letter ruling from the IRS on March 2, 2011 granting twenty-five separate rulings on the proposed transactions to create certain trusts to facilitate the Debtors' plan of reorganization. The steps taken to prepare this ruling request are set forth above.

EXPENSES

16. Deloitte Tax incurred expenses in the amount of \$7,476.13 in this Interim Compensation Period. See Exhibit D. Deloitte Tax incurred expenses in the amount of \$7,651.13 during the Final Compensation Period. See Exhibit E.

REQUESTED COMPENSATION SHOULD BE ALLOWED

17. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded..., the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title 11 U.S.C. § 330(a)(3).

18. The services rendered were reasonable, necessary and appropriate to the administration of the Chapter 11 Cases and related matters and were rendered in order to protect and preserve the Debtors' estates during the pendency of the Chapter 11 Cases.

19. As demonstrated by this Final Fee Application and the exhibits annexed hereto, Deloitte Tax spent its time economically and without unnecessary duplication of effort. In addition, the work conducted was carefully assigned to appropriate professionals, according to the experience and level of knowledge required for each particular task. Accordingly, approval of the compensation sought herein is warranted.

CONCLUSION

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order (i) awarding Deloitte Tax, on a final basis, the allowance of fees for the Final Compensation Period in the amount of \$ 1,891,645.12 and expenses in the amount of \$ 7,651.13, (ii) authorizing and directing the Debtors to pay Deloitte Tax a total amount of fees and expenses in the amount of \$1,899,296.25, to the extent not previously paid, and (iii) granting such other relief as is just and proper.

Dated: May 13, 2011

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'S. Shekell', is written over a horizontal line.

Scott L. Shekell
Partner
Deloitte Tax LLP
600 Renaissance Center, Suite 900
Detroit, Michigan 48243

Exhibit A

Deloitte Tax LLP
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Scott L. Shekell, Partner

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)	Case No. 09-50026 (REG)
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Debtors.)	Jointly Administered
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**CERTIFICATION OF SCOTT SHEKELL IN SUPPORT OF
THE THIRD INTERIM AND FINAL FEE APPLICATION OF DELOITTE TAX LLP
AS TAX SERVICES PROVIDER FOR THE PERIOD
FROM JANUARY 1, 2010 THROUGH MARCH 29, 2011**

SCOTT L. SHEKELL, deposes and says:

1. I am a partner of Deloitte Tax LLP (“Deloitte Tax”), which has an office located at 600 Renaissance Center, Suite 900, Detroit, Michigan 48243. I make this certification in support of the attached third interim and final fee application (the “Fee Application”) of Deloitte Tax, dated May 13, 2011 in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

2. I make this certification pursuant to the Court’s Administrative Order M-389 (the “Administrative Order”), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated April 19, 1995 and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 (the “Guidelines”).

3. In compliance with the Administrative Order, I hereby certify that:

a. I have read the Fee Application;

b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Fee Application are in substantial compliance with the Administrative Order and the Guidelines.


c. The fees and disbursements sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte Tax for similar services and generally accepted by Deloitte Tax's clients.

d. Deloitte Tax has not made a profit with respect to the expenses requested in the Fee Application.

e. Deloitte Tax did not submit monthly billing statements with respect to the amounts requested in the Fee Application and has not received any amounts from the Debtors with respect thereto except as set forth in the Fee Application.

f. Copies of the Fee Application were provided to the appropriate parties on the date set for the filing of fee applications by the Court.

Dated: May 13, 2011
Detroit, Michigan



Scott L. Shekell, partner
Deloitte Tax LLP

Exhibit B

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of October, 2010 through March, 2011
Sorted by Project and Professional for Tax Services

Name	Title	Service Line	Hourly Rate	Billable Hours	Total Fees
Preparation and review of private letter ruling					
ARNOLD, AMANDA MICHELLE	Manager	TAX	557	42.5	23,673
CARMICHAEL, DENISE MARIE	Staff Associate	TAX	340	2.3	782
COLLINS, BRYAN P	Partner/Director	TAX	837	267.0	223,479
COOK, BRIDGET R	Manager	TAX	557	2.7	1,504
DUFFLEY, SEAN P	Senior Manager	TAX	642	161.6	103,747
GAREAU, MATTHEW E	Partner/Director	TAX	837	182.4	152,669
HARMAN, HEATHER A	Senior Manager	TAX	642	373.2	239,594
MACKAY, SCOTT T	Senior Manager	TAX	642	3.3	2,119
MANISCALCO, PETER C	Manager	TAX	557	1.5	836
RYAN, JOSEPH BRADLEY	Manager	TAX	557	5.2	2,896
SHEKELL, SCOTT L	Partner/Director	TAX	723	0.4	289
TESTOFF, ROBERT A	Partner/Director	TAX	837	148.4	124,211
TSAO, WENDY NAI WEN	Manager	TAX	557	19.0	10,583
WIGGINS, SCOTT B	Manager	TAX	557	8.1	4,512
WOOD, CHRISTIAN TODD	Senior Manager	TAX	642	17.5	11,235
WOODS, GRETCHEN GARNETT	Manager	TAX	557	1.0	557
				<u>1,236.1</u>	<u>\$ 902,685</u>
Chapter 11 Administration					
AKKERMAN, RACHEL M	Staff Associate	TAX	340	63.3	21,522
ATHANAS, JOHN A	Senior Manager	TAX	595	30.7	18,267
SHEKELL, SCOTT L	Partner/Director	TAX	723	17.5	12,653
				<u>111.5</u>	<u>\$ 52,441</u>
Total hours and amount sought				<u><u>1,347.6</u></u>	<u><u>\$ 955,126</u></u>
Average Hourly Rate					708.76

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of January, 2010 through March, 2011
Sorted by Project and Professional for Tax Services

Name	Title	Service Line	Hourly Rate	Billable Hours	Total Fees
Preparation and review of private letter ruling					
ARNOLD, AMANDA MICHELLE	Manager	TAX	557	42.5	23,673
CARMICHAEL, DENISE MARIE	Staff Associate	TAX	340	2.3	782
COLLINS, BRYAN P	Partner/Director	TAX	837	470.1	393,474
COOK, BRIDGET R	Manager	TAX	557	2.7	1,504
DUFFLEY, SEAN P	Senior Manager	TAX	642	486.1	312,076
GAREAU, MATTHEW E	Senior Manager	TAX	642	100.0	64,200
GAREAU, MATTHEW E	Partner/Director	TAX	837	214.7	179,704
HARMAN, HEATHER A	Manager	TAX	557	192.3	107,111
HARMAN, HEATHER A	Senior Manager	TAX	642	474.1	304,372
LAY, MATTHEW WILLIAM	Partner/Director	TAX	837	0.4	335
MACKAY, SCOTT T	Senior Manager	TAX	642	3.3	2,119
MANISCALCO, PETER C	Manager	TAX	557	1.5	836
PEEBLES, LAURA H	Partner/Director	TAX	837	1.0	837
RYAN, JOSEPH BRADLEY	Manager	TAX	557	5.2	2,896
SHEKELL, SCOTT L	Partner/Director	TAX	723	0.4	289
STARZYNSKI, STEVEN D	Manager	TAX	557	315.8	175,901
TESTOFF, ROBERT A	Partner/Director	TAX	837	248.0	207,576
TSAO, WENDY NAI WEN	Manager	TAX	557	19.0	10,583
WIGGINS, SCOTT B	Manager	TAX	557	26.1	14,538
WOOD, CHRISTIAN TODD	Senior Manager	TAX	642	17.5	11,235
WOODS, GRETCHEN GARNETT	Manager	TAX	557	1.0	557
				<u>2,624.0</u>	<u>\$ 1,814,596</u>
Chapter 11 Administration					
AKKERMAN, RACHEL M	Staff Associate	TAX	340	63.3	21,522
ATHANAS, JOHN A	Senior Manager	TAX	595	45.9	27,311
GAREAU, MATTHEW E	Senior Manager	TAX	642	3.5	2,247
HALLETT, KEVIN M	Senior Associate	TAX	425	30.8	13,090
SHEKELL, SCOTT L	Partner/Director	TAX	723	35.0	25,305
				<u>178.5</u>	<u>\$ 89,475</u>
Total hours and amount sought				<u><u>2,802.5</u></u>	<u><u>\$ 1,904,071.00</u></u>
Amounts Previously Reduced					<u><u>\$ (12,425.88)</u></u>
Total Amount Requested					<u><u>\$ 1,891,645.12</u></u>
Average Hourly Rate					<u><u>674.98</u></u>

Exhibit C

Statement by Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of October, 2010 through March, 2011
Sorted by Day and Professional for Tax Services

Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
AKKERMAN, RACHEL M					
RMA	10/11/2010	Meeting with J. Athanas regarding fee examiner letter.	0.6	340	204
RMA	10/27/2010	Preparing Motors Liquidation fee application for the time period June-September.	4.5	340	1,530
RMA	10/29/2010	Preparing Motors Liquidation fee application for the time period June-September.	2.5	340	850
RMA	11/2/2010	Preparing Motors Liquidation fee application for the time period June-September.	0.7	340	238
RMA	11/5/2010	Updating Motors Liquidation fee application.	0.8	340	272
RMA	11/8/2010	Updating Motors Liquidation fee application.	4.3	340	1,462
RMA	11/10/2010	Updating Motors Liquidation fee application.	1.3	340	442
RMA	11/11/2010	Updating Motors Liquidation fee application.	0.5	340	170
RMA	11/12/2010	Reformatting Motors Liquidation fee application.	2.5	340	850
RMA	12/2/2010	Updating Motors Liquidation fee application.	1.0	340	340
RMA	12/3/2010	Revising Motors Liquidation fee application documents.	0.4	340	136
RMA	3/11/2011	Preparing Motors Liquidation fee application for the time period October-March.	5.5	340	1,870
RMA	3/12/2011	Preparing Motors Liquidation fee application for the time period October-March.	2.6	340	884
RMA	3/14/2011	Preparing Motors Liquidation fee application for the time period October-March.	2.0	340	680
RMA	3/15/2011	Preparing Motors Liquidation fee application for the time period October-March.	2.1	340	714
RMA	3/21/2011	Updating Motors Liquidation fee application for the time period October-March.	2.5	340	850
RMA	3/22/2011	Updating Motors Liquidation fee application for the time period October-March.	3.4	340	1,156
RMA	4/4/2011	Updating Motors Liquidation fee application for the time period October-March.	1.2	340	408
RMA	4/5/2011	Updating Motors Liquidation fee application for the time period October-March.	2.8	340	952
RMA	4/29/2011	Updating Motors Liquidation fee application for the time period October-March.	5.5	340	1,870
RMA	5/9/2011	Updating Motors Liquidation fee application for the time period October-March.	3.2	340	1,088
RMA	5/10/2011	Updating Motors Liquidation fee application for the time period October-March.	2.3	340	782
RMA	5/10/2011	Call with S. Shekell, J. Athanas and R. Young to discuss final fee application.	0.5	340	170
RMA	5/11/2011	Call with S. Shekell, J. Athanas and R. Young to discuss final fee application.	1.0	340	340
RMA	5/11/2011	Finalizing Motors Liquidation interim fee application for the time period October-March.	7.6	340	2,584
RMA	5/12/2011	Finalizing Motors Liquidation final fee application.	2.0	340	680
			63.3		21,522
ARNOLD, AMANDA MICHELLE					
AMA	12/21/2010	Reviewing trust agreements and comparing trust documents for significant changes in word.	1.4	557	780
AMA	12/21/2010	Summarized significant changes from settlement agreements and trust agreements.	1.6	557	891
AMA	2/2/2011	Pulled court cases related to CERCLA and section 461(f) for H. Harman and R. Testoff.	4.1	557	2,284
AMA	2/3/2011	Met with H. Harman and R. Testoff to discuss proof of claims summary for ruling request, section 461(f) memo and CERCLA court cases.	1.3	557	724
AMA	2/3/2011	Read section 461(f) memo and researched related CERCLA court cases.	5.1	557	2,841
AMA	2/4/2011	Worked on proof of claims summary for ruling request.	2.1	557	1,170
AMA	2/4/2011	Created summary of claims and printed out selection to review with team.	2.4	557	1,337
AMA	2/8/2011	Worked on proof of claims summary for ruling request.	2.3	557	1,281
AMA	2/8/2011	Worked on proof of claims summary for ruling request.	2.7	557	1,504
AMA	2/11/2011	Researched Private Letter Rulings related to section 468B.	4.8	557	2,674
AMA	2/11/2011	Compiled and printed Private Letter Rulings related to section 468B.	2.2	557	1,225
AMA	3/11/2011	Printed and compile multiple volumes as next submission for the IRS revenue ruling.	4.0	557	2,228
AMA	3/14/2011	Meet with Deloitte facilities team to reproduce sample revenue ruling and create detailed instructions.	1.5	557	836
AMA	3/15/2011	Putting together 13 copies of final submission to IRS.	3.4	557	1,894
AMA	3/15/2011	Reviewed Deloitte facilities team work.	2.0	557	1,114
AMA	3/15/2011	Corrected the work product provided by facilities team.	1.6	557	891
			42.5		23,673
ATHANAS, JOHN A					
JAA	10/11/2010	Draft responses to fee examiner comments.	1.9	595	1,131
JAA	10/11/2010	Reviewing fee examiner letter.	0.8	595	476
JAA	10/11/2010	Meeting with R. Akkerman regarding fee examiner letter.	0.6	595	357
JAA	10/12/2010	Revising response to fee examiner letter.	0.7	595	417
JAA	10/13/2010	Revising Motors Liquidation interim fee application pursuant to comments from fee examiner	0.6	595	357
JAA	11/8/2010	Review second fee application.	1.3	595	774
JAA	11/9/2010	Edit fee application exhibits.	0.8	595	476
JAA	11/10/2010	Reviewed second fee application.	2.2	595	1,309
JAA	11/11/2010	Revising fee application for remaining changes.	2.3	595	1,369
JAA	11/12/2010	Revising second interim fee application for changes suggested by team.	2.6	595	1,547
JAA	11/15/2010	Finalize second fee application for submission.	1.8	595	1,071
JAA	12/3/2010	Revising second fee application documents.	0.7	595	417
JAA	12/9/2010	Making revisions to second fee application.	0.4	595	238
JAA	1/4/2011	Revising interim fee application.	0.7	595	417
JAA	4/4/2011	Review of final fee application entries.	0.8	595	476
JAA	4/7/2011	Review of final fee application entries.	0.9	595	536
JAA	4/11/2011	Reviewing final fee application for Motors Liquidation Company.	0.5	595	298
JAA	4/13/2011	Reviewing final fee application for Motors Liquidation Company.	0.9	595	536
JAA	4/14/2011	Reviewing final fee application for Motors Liquidation Company.	1.5	595	893
JAA	5/9/2011	Reviewing final fee application for Motors Liquidation Company.	3.0	595	1,785
JAA	5/10/2011	Reviewing final fee application for Motors Liquidation Company.	3.2	595	1,904
JAA	5/10/2011	Call with S. Shekell, R. Akkerman and R. Young to discuss final fee application.	0.5	595	298
JAA	5/11/2011	Call with S. Shekell, R. Akkerman and R. Young to discuss final fee application.	1.0	595	595
JAA	5/11/2011	Finalizing fee application for Motors Liquidation Company.	1.0	595	595
			30.7		18,267
CARMICHAEL, DENISE MARIE					
DMC	2/17/2011	Researched Private Letter Rulings related to section 468B.	1.6	340	544
DMC	2/22/2011	Researched Private Letter Rulings related to section 468B.	0.7	340	238
			2.3		782
COLLINS, BRYAN P					
BPC	10/4/2010	Reviewing and revising factual portion of the ruling request to reflect final bankruptcy plan changes.	3.1	837	2,595
BPC	10/4/2010	Reviewing and revising representations in ruling request to reflect final provision of bankruptcy plan.	2.1	837	1,758
BPC	10/4/2010	Discussed Weil, CWT, and Motors Liquidation Company comments with M. Gareau and S. Duffley.	1.2	837	1,004
BPC	10/4/2010	Reviewing and revising exhibits for ruling request.	2.1	837	1,758
BPC	10/5/2010	Reviewing and revising requested rulings section of the ruling request.	3.1	837	2,595
BPC	10/5/2010	Reviewed comments from Weil and revised ruling request for such comments.	2.4	837	2,009
BPC	10/6/2010	Discussed submission of ruling request with IRS personnel.	0.4	837	335
BPC	10/6/2010	Revising ruling request to incorporate comments from Weil.	1.1	837	921
BPC	10/7/2010	Reviewing and revising ruling request with respect to the treatment of Priority Order Sites as part of the Environmental Claims.	3.1	837	2,595

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BPC	10/7/2010	Telephone conference with IRS personnel regarding the ruling request.	0.4	837	335
BPC	10/8/2010	Revised ruling request for tax comments from Kramer Tax and Kramer environmental group.	2.1	837	1,758
BPC	10/8/2010	Revised ruling request for comments from Weil environmental group and Weil bankruptcy group.	1.9	837	1,590
BPC	10/11/2010	Reviewed and revised ruling request to reflect comments from Motors Liquidation Company, Department of Justice, Weil tax, Weil bankruptcy, Weil environmental, Kramer tax, and Kramer bankruptcy group.	4.1	837	3,432
BPC	10/11/2010	Modified technical analysis regarding Priority Order Site treatment of environmental claims.	3.9	837	3,264
BPC	10/11/2010	Reviewed and revised ruling request language regarding environmental trust, asbestos trust, and GUC Trust.	3.7	837	3,097
BPC	10/11/2010	Reviewed and revised technical analysis of claims reserve within the Avoidance Action Trust.	2.9	837	2,427
BPC	10/11/2010	Final review of exhibits attached to the ruling request.	0.9	837	753
BPC	10/12/2010	Reviewed and revised appendices to ruling request and finalized assembly of ruling request.	4.1	837	3,432
BPC	10/12/2010	Final revisions to ruling request on facts, rulings, and technical analysis, including changes to reflect comments from Motors Liquidation Company, Weil, Department of Justice and Kramer.	3.9	837	3,264
BPC	10/13/2010	Discussion with IRS corporate personnel regarding post-submission conference.	2.1	837	1,758
BPC	10/13/2010	Reviewed and revised appendices to ruling request and finalized assembly of ruling request.	0.9	837	753
BPC	10/18/2010	Discussions with R. Testoff and H. Harman regarding creation of slides depicting the transaction steps and IRS ruling strategy.	1.5	837	1,256
BPC	10/19/2010	Reviewing slides depicting transaction steps for meeting with IRS.	1.2	837	1,004
BPC	10/19/2010	Discussions with R. Testoff regarding meeting with IRS.	0.5	837	419
BPC	10/19/2010	Teleconference with IRS personnel regarding scheduling post-submission conference.	0.3	837	251
BPC	10/21/2010	Reviewed and revised slides for IRS meeting depicting transaction steps.	1.3	837	1,088
BPC	10/21/2010	Meeting with IRS personnel to deliver ruling request copies and discuss transaction steps.	0.6	837	502
BPC	10/21/2010	Teleconference with R. Zablocki from Motors Liquidation Company regarding IRS meeting.	0.6	837	502
BPC	10/22/2010	Discuss post-submission conference with the IRS.	1.0	837	837
BPC	11/1/2010	Reviewing slide presentation for IRS post-submission meeting.	0.5	837	419
BPC	11/4/2010	Revising slides for IRS meeting.	1.5	837	1,256
BPC	11/5/2010	Conference call with R. Zablocki from Motors Liquidation Company, S. Duffley, M. Gareau and R. Testoff regarding preparation for IRS meeting.	1.0	837	837
BPC	11/8/2010	Reviewed and revised presentation slides for IRS meeting to reflect comments from R. Zablocki and J. Selzer.	1.0	837	837
BPC	11/10/2010	Reviewed and revised slides to prepare for IRS meeting.	0.5	837	419
BPC	11/15/2010	Prepared for meeting with the IRS to discuss bankruptcy plan.	1.7	837	1,423
BPC	11/15/2010	Meeting with the IRS to discuss bankruptcy plan.	2.1	837	1,758
BPC	11/15/2010	De-briefing on IRS meeting with J. Selzer, R. Zablocki, S. Duffley, M. Gareau and R. Testoff.	1.2	837	1,004
BPC	11/23/2010	Teleconference with M. Goodman regarding Avoidance Action Trust document.	0.9	837	753
BPC	11/23/2010	Teleconference with IRS ITA group regarding trusts meeting the requirements of section 468B.	0.6	837	502
BPC	11/24/2010	Teleconference with IRS Passthrough division attorney regarding Avoidance Action Trust.	0.4	837	335
BPC	11/30/2010	Preparing for ruling update call.	0.5	837	419
BPC	12/1/2010	Telephone conference regarding status of Private Letter Ruling with M. Gareau, R. Testoff, M. Goodman, R. Zablocki, and J. Selzer.	1.1	837	921
BPC	12/2/2010	Planning for additional submission to IRS.	1.4	837	1,172
BPC	12/3/2010	Discussion with IRS regarding conference call to discuss ruling request.	0.4	837	335
BPC	12/14/2010	Review supplemental submission to IRS with revised trust and disclosure documents.	0.5	837	419
BPC	12/15/2010	Review supplemental submission to IRS with revised trust and disclosure documents.	1.0	837	837
BPC	12/16/2010	Review supplemental submission to IRS regarding revised trust documents.	1.5	837	1,256
BPC	12/17/2010	Planning for additional submission to IRS.	0.5	837	419
BPC	12/20/2010	Reviewing trust agreements for changes relevant to the IRS ruling request.	1.4	837	1,172
BPC	12/21/2011	Review and revise draft supplemental letter.	2.6	837	2,176
BPC	12/22/2010	Discussion with M. Goodman S. Goldring and R. Zablocki regarding filing draft of Avoidance Action Trust with the IRS in support of the ruling request.	1.0	837	837
BPC	12/23/2010	Review supplemental submission to IRS regarding revised trust documents.	1.0	837	837
BPC	12/27/2010	Reviewed trust agreements for changes relevant to the IRS ruling request.	3.3	837	2,762
BPC	12/27/2010	Reviewed amended disclosure statement and amended plan for changes relevant to the IRS ruling request.	2.6	837	2,176
BPC	12/27/2010	Discussions with M. Gareau regarding Supplemental letter to the IRS in support of ruling request.	1.1	837	921
BPC	12/28/2010	Reviewed and revised draft supplemental letter to the IRS with respect to the additional trust agreements.	2.4	837	2,009
BPC	12/28/2010	Reviewed and revised draft supplemental letter to IRS with respect to changes in the plan and the disclosure statement.	1.1	837	921
BPC	12/29/2010	Reviewed and revised ruling request for Avoidance Action Trust agreement and changes to the assets contributed thereto.	0.3	837	251
BPC	12/29/2010	Telephone conference with B. Goldring and M. Goodman from Weil regarding this avoidance trust agreement.	1.1	837	921
BPC	12/29/2010	Telephone conference with B. Herzog and H. Stupack from Kramer regarding avoidance action trust agreement.	0.9	837	753
BPC	12/29/2010	Reviewed and revised supplemental submission to the IRS regarding asbestos trust agreement and GUC Trust agreement.	1.9	837	1,590
BPC	1/4/2011	Reviewed and revised supplemental submission to the IRS regarding Avoidance Action trust agreement.	2.0	837	1,674
BPC	1/5/2011	Reviewed and revised supplemental submission to the IRS.	1.5	837	1,256
BPC	1/6/2011	Reviewed and revised supplemental submission to the IRS for updated agreement.	2.5	837	2,093
BPC	1/7/2011	Reviewed and finalized supplemental submission to the IRS.	2.5	837	2,093
BPC	1/18/2011	Made changes to supplemental submission to the IRS Avoidance Action trust agreement.	2.5	837	2,093
BPC	1/19/2011	Review issues raised by the IRS.	1.5	837	1,256
BPC	1/19/2011	Conference call with R. Zablocki, J. Selzer, S. Duffley, H. Harman, M. Gareau, R. Testoff and S. Goldring regarding status of ruling request.	1.2	837	1,004
BPC	1/19/2011	Reviewed and discussed 468B and 162 issues with M. Gareau, R. Testoff and H. Harman.	1.8	837	1,507
BPC	1/24/2011	Preparing for discussion with Weil regarding proofs of claim relating to Environmental Claims.	0.8	837	670
BPC	1/24/2011	Conference call with J. Selzer, R. Zablocki, S. Duffley, M. Gareau, R. Testoff and H. Harman regarding additional IRS questions.	0.7	837	586
BPC	1/25/2011	Preparing for conversation with Weil regarding status of bankruptcy process.	1.5	837	1,256
BPC	1/26/2011	Teleconference with S. Goldring and M. Goodman from Weil regarding status of bankruptcy process and proofs of claim relating to Environmental Claims.	1.0	837	837
BPC	1/31/2011	Review and edit second supplemental.	1.9	837	1,590
BPC	1/31/2011	Meeting with M. Gareau, S. Duffley, R. Testoff and H. Harman to discuss supplemental information requests from IRS.	1.1	837	921

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BPC	2/3/2011	Researched and reviewed materials regarding the application of section 361 to transfer of New GM Securities to Trusts.	2.5	837	2,093
BPC	2/4/2011	Teleconference with IRS regarding ruling request.	0.9	837	753
BPC	2/5/2011	Call with M. Gareau and IRS regarding Private Letter Ruling request.	0.5	837	419
BPC	2/7/2011	Researched and reviewed materials regarding the application of section 361 to transfer of New GM Securities to Trusts.	1.1	837	921
BPC	2/7/2011	Prepared second supplemental submission discussion of transitory ownership of stock by the GUC Trust.	2.4	837	2,009
BPC	2/7/2011	Conference call with M. Gareau and IRS regarding 468B issues.	1.6	837	1,339
BPC	2/7/2011	Telephone conference with M. Gareau, R. Zablocki, S. Goldring, M. Goodman regarding Private Letter Ruling status.	0.9	837	753
BPC	2/8/2011	Reviewed and revised written responses to IRS's 1st set of questions for second Supplemental.	3.6	837	3,013
BPC	2/8/2011	Reviewed and revised response to second set of IRS questions.	2.6	837	2,176
BPC	2/8/2011	Telephone conference with B. Collins, R. Testoff, and S. Goldring and M. Goodman from Weil tax regarding Motors Liquidation Company.	1.3	837	1,088
BPC	2/9/2011	Revise two-part ruling.	2.3	837	1,925
BPC	2/9/2011	Revised second supplemental including response to IRS questions.	2.7	837	2,260
BPC	2/10/2011	Revised second supplemental including response to IRS questions.	2.1	837	1,758
BPC	2/10/2011	Telephone conference with the IRS regarding revenue ruling request.	0.8	837	670
BPC	2/10/2011	Revise two-part ruling.	2.1	837	1,758
BPC	2/11/2011	Teleconference with IRS regarding status of ruling request.	0.5	837	419
BPC	2/14/2011	Discussing the ruling request status with the IRS.	1.3	837	1,088
BPC	2/14/2011	Reviewing the Two-Part Ruling.	2.1	837	1,758
BPC	2/14/2011	Reviewing the write up for the IRS on the transitory ownership of the New GM stock by the GUC Trust.	3.6	837	3,013
BPC	2/15/2011	Reviewed and revised second Supplemental submission to the IRS regarding the application of section 361 to transfer of New GM securities to Trusts.	3.4	837	2,846
BPC	2/15/2011	Reviewed and revised second Supplemental submission to the IRS regarding the application of section 361 to transfer of New GM securities to Trusts.	2.3	837	1,925
BPC	2/15/2011	Reviewed and revised second IRS Supplemental on deduction of New GM stock transfer.	3.3	837	2,762
BPC	2/16/2011	Reviewed and revised the two-part ruling.	4.1	837	3,432
BPC	2/16/2011	Reviewed and revised second IRS Supplemental on deduction of New GM stock transfer.	3.6	837	3,013
BPC	2/16/2011	Teleconference with IRS regarding second Supplemental on deduction of New GM stock transfer.	3.3	837	2,762
BPC	2/17/2011	Teleconference with R. Zablocki, M. Goodman, S. Goldring, B. Herzog and H. Stoopack regarding supplemental submissions and IRS ruling status.	1.6	837	1,339
BPC	2/17/2011	Reviewed and revised third Supplemental.	3.9	837	3,264
BPC	2/17/2011	Reviewed and revised two-part ruling.	3.2	837	2,678
BPC	2/17/2011	Teleconference with IRS regarding supplemental submissions.	3.3	837	2,762
BPC	2/18/2011	Review and revise informal draft of two-part ruling to the IRS.	2.9	837	2,427
BPC	2/18/2011	Review and revise informal draft of third supplemental to the IRS.	3.1	837	2,595
BPC	2/18/2011	Teleconference with IRS personnel regarding status of ruling request.	2.0	837	1,674
BPC	2/19/2011	Reviewed and revised third supplemental submission to the IRS to reflect Weil comments.	0.9	837	753
BPC	2/21/2011	Reviewed and revised two-part ruling.	2.1	837	1,758
BPC	2/21/2011	Reviewed and revised third Supplement to ruling request regarding deduction for transfers to Trusts.	1.8	837	1,507
BPC	2/21/2011	Telephone conversation with IRS regarding ruling request.	0.5	837	419
BPC	2/21/2011	Telephone conversation with R. Zablocki regarding ruling request.	0.6	837	502
BPC	2/22/2011	Drafting two-part ruling to be submitted to the IRS regarding Motors Liquidation Company.	2.1	837	1,758
BPC	2/22/2011	Teleconference with IRS regarding ruling request.	0.9	837	753
BPC	2/22/2011	Reviewed and revised drafts of trust agreements.	0.8	837	670
BPC	2/22/2011	Teleconference with R. Zablocki regarding ruling request.	0.6	837	502
BPC	2/22/2011	Submitted third supplemental to the ruling request.	0.6	837	502
BPC	2/23/2011	Reviewed and revised third supplemental submission to IRS regarding deductibility of transfers to Trusts.	2.2	837	1,841
BPC	2/23/2011	Teleconference with IRS regarding ruling request.	0.8	837	670
BPC	2/24/2011	Reviewed two-part ruling.	3.2	837	2,678
BPC	2/24/2011	Teleconference with IRS corporate attorneys regarding ruling request.	2.2	837	1,841
BPC	2/24/2011	Research regarding disputed ownership fund rules.	2.7	837	2,260
BPC	2/24/2011	Teleconference with IRS Income Tax and Accounting attorneys regarding General Unsecured Creditors trust.	0.9	837	753
BPC	2/25/2011	Research regarding disputed ownership fund regulations.	0.7	837	586
BPC	2/25/2011	Teleconference with R. Zablocki regarding ruling request.	0.6	837	502
BPC	2/25/2011	Teleconference with B. Herzog regarding ruling request.	0.9	837	753
BPC	2/25/2011	Teleconference with S. Goldring regarding ruling request status update.	0.7	837	586
BPC	2/25/2011	Reviewed and revised two-part to incorporate comments from Kramer and Weil.	2.8	837	2,344
BPC	2/25/2011	Teleconference with IRS regarding ruling request submission.	0.9	837	753
BPC	2/26/2011	Reviewed GUC Trust agreement and exchanged e-mails on amendments to Plan for GUC Trust changes relating to the timing of receipt and distributions of New GM Securities.	3.1	837	2,595
BPC	2/28/2011	Teleconference with B. Herzog and H. Stoopack regarding two-part and GUC Trust agreement.	1.6	837	1,339
BPC	2/28/2011	Teleconference with M. Goodman and S. Goldring regarding two-part and GUC Trust agreement.	1.6	837	1,339
BPC	2/28/2011	Teleconference with IRS regarding two-part ruling request.	2.3	837	1,925
BPC	2/28/2011	Revised rulings that will be requested regarding transfers of New GM securities to GUC Trust.	1.9	837	1,590
BPC	2/28/2011	Prepared letter to IRS for transmission of two-part ruling request.	1.6	837	1,339
BPC	3/1/2011	Teleconference with H. Harman, B. Herzog and H. Stoopack regarding GUC Trust and status of ruling request.	1.3	837	1,088
BPC	3/1/2011	Teleconference with H. Harman, M. Goodman and S. Goldring regarding GUC Trust and status of ruling request.	1.4	837	1,172
BPC	3/1/2011	Revised two-part ruling request for modifications in the terms of the GUC Trust with respect to distribution of New GM securities.	1.9	837	1,590
BPC	3/1/2011	Teleconference with IRS regarding requested rulings on GUC Trust.	0.9	837	753
BPC	3/2/2011	Revision to two-part for comments from the IRS.	1.8	837	1,507
BPC	3/2/2011	Teleconference with H. Harman, R. Testoff and IRS regarding questions on ruling requests.	1.7	837	1,423
BPC	3/3/2011	Teleconference with IRS regarding ruling issuance and finalization of two-part ruling.	2.9	837	2,427
BPC	3/3/2011	Reviewed ruling issued by IRS.	2.1	837	1,758
BPC	3/4/2011	Teleconference with M. Gareau regarding changes to issued IRS ruling.	2.9	837	2,427
BPC	3/4/2011	Teleconference with B. Herzog, H. Stoopack, M. Goodman, S. Goldring and R. Zablocki regarding sale of new GM Securities.	1.1	837	921
BPC	3/7/2011	Telephone conference with R. Zablocki regarding GUC Trust changes and trust agreement.	1.0	837	837
BPC	3/8/2011	Review revised GUC Trust and Avoidance Action Trust agreements.	1.0	837	837
BPC	3/9/2011	Draft letters to IRS in regards to Motors Liquidation Company ruling request.	0.5	837	419

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BPC	3/10/2011	Telephone conference with R. Zablocki regarding plans for distribution of New GM stock where claimholder has not created an account.	1.0	837	837
BPC	3/11/2011	Review and revised confirmation order.	1.0	837	837
BPC	3/14/2011	Review and commented on GUC Trust agreement and Bankruptcy Plan.	1.0	837	837
BPC	3/15/2011	Review revised bankruptcy documents with respect to consistency with Private Letter Ruling.	1.5	837	1,256
BPC	3/17/2011	Review proposed GUC Trust revisions to fund SEC costs for the Avoidance Action trust interests and revisions to Avoidance Action trust with respect to such costs.	2.0	837	1,674
BPC	3/18/2011	Consideration of GUC Trust and Avoidance Action trust changes with respect to funding of SEC costs for interests in the Avoidance Action Trust.	3.0	837	2,511
BPC	3/28/2011	Discussion with S. Duffley regarding preparation of letter to the IRS to request delay in publication of Private Letter Ruling.	1.5	837	1,256
BPC	3/29/2011	Review final Bankruptcy order, GUC Trust agreement, review draft letter to IRS requesting delay in publication of Private Letter Ruling.	1.0	837	837
			267.0		223,479
COOK, BRIDGET R					
BRC	1/31/2011	Revised second supplemental letter.	0.8	557	446
BRC	2/1/2011	Revised second supplemental letter.	0.4	557	223
BRC	2/3/2011	Revised second supplemental letter.	1.2	557	668
BRC	2/4/2011	Revised second supplemental letter.	0.3	557	167
			2.7		1,504
DUFFLEY, SEAN P					
SPD	10/1/2010	Review additional comments on draft and revise draft to reflect same.	2.0	642	1,284
SPD	10/1/2010	Discuss ruling draft with H. Harman.	0.3	642	193
SPD	10/4/2010	Revised draft ruling request to reflect additional comments.	5.5	642	3,531
SPD	10/4/2010	Conference call with M. Gareau, R. Zablocki, M. Goodman, S. Goldring, B. Herzog and H. Stoopack.	1.5	642	963
SPD	10/4/2010	Discussed Weil, CWT, and Motors Liquidation Company comments with B. Collins and M. Gareau.	1.2	642	770
SPD	10/5/2010	Revised draft ruling request to reflect additional comments.	8.4	642	5,393
SPD	10/5/2010	Edits to Asbestos and ERT discussions in draft.	0.6	642	321
SPD	10/5/2010	Discuss draft status with M. Gareau.	0.2	642	128
SPD	10/6/2010	Revise draft ruling request to reflect comments received.	5.7	642	3,659
SPD	10/6/2010	Research transitory ownership to include in draft ruling request.	0.8	642	514
SPD	10/7/2010	Review Weil and Kramer comments on latest circulation of draft ruling request.	3.3	642	2,119
SPD	10/7/2010	Revise draft ruling request based on comments from Kramer and Weil.	3.4	642	2,183
SPD	10/8/2010	Revise draft ruling request to incorporate comments from Weil and Kramer.	4.5	642	2,889
SPD	10/11/2010	Review and revise legal discussion to reflect additional comments received.	5.2	642	3,338
SPD	10/11/2010	Review and revise fact portion of draft ruling request to reflect new comments.	5.4	642	3,467
SPD	10/11/2010	Created appendices to accompany ruling request.	1.4	642	899
SPD	10/11/2010	Met with R. Testoff and M. Gareau regarding factual updates for Asbestos insurance policies and other Qualified Settlement Fund related items.	2.3	642	1,477
SPD	10/11/2010	Review and revise representations to reflect comments received.	1.2	642	770
SPD	10/12/2010	Review final round of comments on last circulation draft of ruling request.	4.2	642	2,696
SPD	10/12/2010	Final revisions to ruling request with IRS.	2.8	642	1,798
SPD	10/18/2010	Prepare additional copies of ruling request and coordinate reproduction and distribution of same.	3.2	642	2,054
SPD	10/19/2010	Prepare additional copies of ruling request.	1.8	642	1,156
SPD	10/20/2010	Complete assembly and distribution of remaining copies of ruling request.	1.5	642	963
SPD	11/4/2010	Review draft slide deck for IRS meeting in preparation for call with Motors Liquidation Company.	0.5	642	321
SPD	11/5/2010	Conference call with R. Zablocki, B. Collins, M. Gareau and R. Testoff regarding preparation for IRS meeting.	1.0	642	642
SPD	11/5/2010	Draft agenda for IRS meeting.	0.5	642	321
SPD	11/8/2010	Draft agenda of technical points to discuss at IRS meeting and circulate it to team.	1.3	642	835
SPD	11/9/2010	Draft new Power Of Attorney for IRS meeting.	0.3	642	193
SPD	11/12/2010	Prepare for IRS meeting regarding Motors Liquidation Company ruling request.	0.6	642	385
SPD	11/15/2010	Prepare for IRS meeting regarding Motors Liquidation Company ruling request.	1.6	642	1,027
SPD	11/15/2010	De-briefing on IRS meeting with J. Selzer, R. Zablocki, B. Collins, M. Gareau and R. Testoff.	1.2	642	770
SPD	11/29/2010	Research authorities supporting 162 deduction in other nonrecognition contexts.	0.7	642	449
SPD	12/8/2010	Prepare delegation order for supplemental submission.	0.3	642	193
SPD	12/15/2010	Review and analyze draft GUC Trust Agreement.	2.3	642	1,477
SPD	12/15/2010	Review and analyze Amended Plan and Amended Disclosure statement.	1.4	642	899
SPD	12/15/2010	Draft supplemental submission cover letter.	0.6	642	385
SPD	12/17/2010	Draft supplemental submission letter.	1.8	642	1,156
SPD	12/17/2010	Review and analyze Amended Plan.	1.2	642	770
SPD	12/17/2010	Review and analyze draft GUC Trust Agreement.	0.4	642	257
SPD	12/21/2010	Revise supplemental request to reflect modification of rulings requested.	0.5	642	321
SPD	12/22/2010	Revise draft delegation letter and revise supplemental letter.	0.3	642	193
SPD	1/4/2011	Revise draft supplemental information letter to reflect additional information and new representations requested by IRS.	0.8	642	514
SPD	1/5/2011	Revise draft supplemental information letter.	2.3	642	1,477
SPD	1/6/2011	Revise draft supplemental letter to reflect additional comments from B. Collins and M. Gareau.	1.8	642	1,156
SPD	1/6/2011	Coordinate copying and binding of supplemental letter.	1.2	642	770
SPD	1/7/2011	Coordinate preparation and filing of Supplemental Information Letter.	2.3	642	1,477
SPD	1/10/2011	Coordinate distribution of copies of First Supplemental Information Letter.	0.5	642	321
SPD	1/11/2011	Coordinate distribution of additional copies of First Supplemental Information Letter.	0.4	642	257
SPD	1/19/2011	Conference call with R. Zablocki, J. Selzer, B. Collins, H. Harman, M. Gareau, R. Testoff and S. Goldring regarding status of ruling request.	1.2	642	770
SPD	1/24/2011	Draft rulings and procedural statements for two-part ruling letter.	3.2	642	2,054
SPD	1/24/2011	Create legend and draft fact summary for two-part ruling letter.	2.8	642	1,798
SPD	1/24/2011	Conference call with J. Selzer, R. Zablocki, B. Collins, M. Gareau, R. Testoff and H. Harman regarding additional IRS questions.	0.7	642	449
SPD	1/26/2011	Draft fact summary for two-part.	1.5	642	963
SPD	1/28/2011	Draft two-part ruling request.	1.5	642	963
SPD	1/31/2011	Draft GUC Trust portion of two-part ruling request.	2.1	642	1,348
SPD	1/31/2011	Draft Avoidance Action Trust portion of two-part ruling request.	2.3	642	1,477
SPD	1/31/2011	Meeting with M. Gareau, B. Collins, R. Testoff and H. Harman to discuss supplemental information requests from IRS.	1.1	642	706
SPD	1/31/2011	Revise factual overview and draft summary with regard to the status of claims and two-part ruling.	2.1	642	1,348
SPD	2/1/2011	Draft asbestos trust portion of two part ruling.	3.5	642	2,247
SPD	2/2/2011	Draft environmental portion of two-part ruling request.	1.7	642	1,091
SPD	2/2/2011	Draft liquidating trust analysis for two-part ruling request.	1.3	642	835

Statement by Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of October, 2010 through March, 2011
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Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
SPD	2/3/2011	Revise draft of two-part ruling request.	3.0	642	1,926
SPD	2/4/2011	Revise and re-circulate draft two-part ruling request.	1.5	642	963
SPD	2/7/2011	Revise draft two-part to reflect comments from M. Gareau and revised representations and rulings from second supplemental.	2.7	642	1,733
SPD	2/7/2011	Discuss comments on draft two-part with M. Gareau.	0.2	642	128
SPD	2/14/2011	Revise second supplemental to reflect additional comments.	2.8	642	1,798
SPD	2/14/2011	Draft discussion addressing transitory ownership by GUC Trust.	2.7	642	1,733
SPD	2/14/2011	Research section 361(c) legislative history for second supplemental letter.	1.2	642	770
SPD	2/14/2011	Draft example for IRS illustrating GUC Trust ownership of shares and fluctuation in value.	0.8	642	514
SPD	2/15/2011	Revise second supplemental letter to reflect additional comments from B. Collins and M. Gareau.	2.6	642	1,669
SPD	2/15/2011	Draft discussion of 355 and 1032 Private Letter Rulings providing for 162 deduction on transfers to trusts.	2.4	642	1,541
SPD	2/15/2011	Revise transitory ownership discussion to reflect additional comments.	2.3	642	1,477
SPD	2/15/2011	Draft discussion of 355 and 1032 Private Letter Rulings providing for 162 deduction on transfers to trusts.	1.2	642	770
SPD	2/16/2011	Research and draft sec. 361 discussion of Minnesota Tea and related authorities.	1.7	642	1,091
SPD	2/17/2011	Update draft two-part to reflect additional comments and to incorporate rulings from second supplemental.	2.6	642	1,669
SPD	2/17/2011	Further research on section 361 including reading Media Space v. Commissioner.	1.4	642	899
SPD	2/17/2011	Review redline of draft second supplemental letter.	0.8	642	514
SPD	2/21/2011	Review and comment on updated two-part draft.	2.4	642	1,541
SPD	2/21/2011	Revise draft two-part ruling to reflect IRS comments.	2.2	642	1,412
SPD	2/21/2011	Discuss IRS comments on draft two-part letter with M. Gareau.	0.3	642	193
SPD	2/22/2011	Review and comment on draft two-part letter	2.6	642	1,669
SPD	2/22/2011	Revise draft two-part ruling to reflect comments.	0.7	642	449
SPD	2/22/2011	Discuss comments on draft of two-part letter with H. Harman.	0.4	642	257
SPD	2/23/2011	Provide additional comments on draft of two-part letter to H. Harman.	0.3	642	193
SPD	2/28/2011	Review and comment on updated two-part letter draft.	0.5	642	321
SPD	3/3/2011	Prepare composite of issued ruling letter including substituted pages provided by IRS and circulate to team.	0.3	642	193
SPD	3/10/2011	Discussion with IRS regarding issued Private Letter Ruling.	0.5	642	321
SPD	3/28/2011	Discussion with B. Collins regarding preparation of letter to the IRS to request delay in publication of Private Letter Ruling.	1.7	642	1,091
SPD	3/29/2011	Research 6110(g) and 301.6110-5 requirements.	0.9	642	578
SPD	3/29/2011	Draft request for delay in public disclosure.	0.8	642	514
SPD	3/30/2011	Finalize request for delay in public disclosure with IRS.	1.0	642	642
			161.6		103,747
GAREAU, MATTHEW E					
MEG	10/4/2010	Conference call with S. Duffley, R. Zablocki, M. Goodman, S. Goldring, B. Herzog and H. Stoopack.	1.5	837	1,256
MEG	10/4/2010	Discussed Weil, CWT, and Motors Liquidation Company comments with B. Collins and S. Duffley.	1.2	837	1,004
MEG	10/4/2010	Reviewed and revised Private Letter Ruling request for comments from Motors Liquidation Company, Weil, Kramer and CWT in regards to facts.	2.7	837	2,260
MEG	10/4/2010	Reviewed and revised Private Letter Ruling request for comments from Motors Liquidation Company, Weil, Kramer, and CWT in regards to rulings.	2.1	837	1,758
MEG	10/5/2010	Reviewed and revised Private Letter Ruling request for comments from Motors Liquidation Company, Weil, Kramer and CWT in regards to technical analysis.	1.3	837	1,088
MEG	10/5/2010	Conference call with R. Zablocki, M. Goodman, S. Goldring, B. Herzog and H. Stoopack regarding Private Letter Ruling request comments.	1.5	837	1,256
MEG	10/5/2010	Reviewed and edited factual discussion of Avoidance Action trust.	1.3	837	1,088
MEG	10/5/2010	Reviewed and edited factual discussion of Environmental response trust.	1.3	837	1,088
MEG	10/5/2010	Reviewed and edited factual discussion of GUC trust.	1.3	837	1,088
MEG	10/5/2011	Met with R. Testoff and S. Duffley regarding factual updates for Asbestos insurance policies and other Qualified Settlement Fund related items.	2.3	837	1,925
MEG	10/11/2010	Reviewed and edited technical analysis of Private Letter Ruling request.	3.8	837	3,181
MEG	10/11/2010	Reviewed and edited facts section of Private Letter Ruling request.	3.7	837	3,097
MEG	10/11/2010	Reviewed and edited rulings of Private Letter Ruling request.	2.9	837	2,427
MEG	10/11/2011	Reviewed and edited representations of Private Letter Ruling request.	2.8	837	2,344
MEG	10/11/2011	Reviewed and edited appendices and exhibits of Private Letter Ruling request.	2.3	837	1,925
MEG	10/12/2010	Finalized documents for ruling request submission.	1.4	837	1,172
MEG	10/12/2011	Filed final ruling request with the IRS.	1.2	837	1,004
MEG	10/12/2011	Filed Private Letter Ruling request with the IRS.	1.2	837	1,004
MEG	10/13/2011	Delivered copies of Private Letter Ruling request to IRS and discussed with the IRS.	2.0	837	1,674
MEG	11/3/2011	Prepare for meeting with IRS regarding Private Letter Ruling request.	0.9	837	753
MEG	11/4/2011	Reviewed slides for IRS meeting.	1.1	837	921
MEG	11/5/2010	Conference call with R. Zablocki, B. Collins, S. Duffley and R. Testoff regarding preparation for IRS meeting.	1.0	837	837
MEG	11/8/2011	Prepared IRS presentation in regards to Motors Liquidation Company ruling request.	1.6	837	1,339
MEG	11/9/2011	Prepared IRS presentation in regards to Motors Liquidation Company ruling request.	0.6	837	502
MEG	11/10/2011	Reviewed slides for IRS meeting.	1.1	837	921
MEG	11/15/2010	De-briefing on IRS meeting w/ J. Selzer, R. Zablocki, B. Collins, S. Duffley and R. Testoff.	1.2	837	1,004
MEG	11/15/2010	Prepared for IRS meeting regarding Motors Liquidation Company.	2.4	837	2,009
MEG	11/15/2010	Attended IRS meeting regarding Private Letter Ruling request.	2.1	837	1,758
MEG	11/18/2010	Private Letter Ruling request update on bankruptcy documents.	0.5	837	419
MEG	11/19/2010	Call with M. Goodman regarding bankruptcy documents.	0.5	837	419
MEG	12/1/2010	Telephone conference regarding status of Private Letter Ruling with B. Collins, R. Testoff, M. Goodman, R. Zablocki, and J. Selzer.	1.1	837	921
MEG	12/17/2010	Reviewed amended plan regarding Motors Liquidation Company ruling request.	0.4	837	335
MEG	12/21/2010	Reviewed 162 and 6041 for Private Letter Ruling Request.	1.2	837	1,004
MEG	12/27/2010	Discussions with B. Collins regarding Supplemental letter to the IRS in support of ruling request.	1.1	837	921
MEG	12/27/2010	Reviewed updated plan, disclosure statement and trust documents.	2.1	837	1,758
MEG	12/27/2010	Prepared supplemental submission letter for IRS.	2.8	837	2,344
MEG	12/28/2010	Reviewed and edited supplemental ruling letter.	3.8	837	3,181
MEG	12/28/2010	Reviewed additional information requests from IRS.	1.7	837	1,423
MEG	12/29/2010	Reviewed IRS first supplemental to Private Letter Ruling request.	2.6	837	2,176
MEG	12/29/2010	Reviewed Avoidance Action Trust document.	1.6	837	1,339
MEG	1/4/2011	Revision to supplemental submission to IRS.	1.9	837	1,590
MEG	1/5/2011	Review and revise supplemental to IRS ruling request.	3.6	837	3,013
MEG	1/6/2011	Reviewed updated agreement and finalized supplemental Private Letter Ruling filing.	3.6	837	3,013

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MEG	1/7/2011	Review and revise supplemental letter.	3.4	837	2,846
MEG	1/18/2011	Reviewed 468B issues raised by Internal Revenue Service.	0.6	837	502
MEG	1/19/2011	Conference call with R. Zablocki, J. Selzer, B. Collins, S. Duffley, H. Harman, R. Testoff and S. Goldring regarding status of ruling request.	1.2	837	1,004
MEG	1/19/2011	Reviewed and discussed 468B and 162 issues with B. Collins, R. Testoff, and H. Harman.	1.8	837	1,507
MEG	1/24/2011	Conference call with J. Selzer, R. Zablocki, B. Collins, S. Duffley, R. Testoff and H. Harman regarding additional IRS questions.	0.7	837	586
MEG	1/24/2011	Prepared for conference call regarding Motors Liquidation Company ruling request.	1.7	837	1,423
MEG	1/24/2011	Researched question raised by IRS and supplemental information request.	0.9	837	753
MEG	1/31/2011	Reviewed and edited second supplemental letter.	1.4	837	1,172
MEG	1/31/2011	Meeting with B. Collins, R. Testoff, and H. Harman to discuss supplemental information requests from IRS.	1.1	837	921
MEG	2/3/2011	Discuss comments on draft two-part with S. Duffley.	0.2	837	167
MEG	2/3/2011	Reviewed second supplemental letter.	2.9	837	2,427
MEG	2/3/2011	Conference call with R. Zablocki, M. Goodman, S. Goldring, B. Herzog and H. Stoopack regarding GUC trust agent.	0.5	837	419
MEG	2/4/2011	Call with B. Collins and IRS regarding Private Letter Ruling request.	0.5	837	419
MEG	2/5/2011	Reviewed two-part filing.	1.2	837	1,004
MEG	2/5/2011	Reviewed and edited second supplemental letter.	0.8	837	670
MEG	2/7/2011	Reviewed and edited Second Supplemental.	2.9	837	2,427
MEG	2/7/2011	Conference call with B. Collins and IRS re 468B issues.	1.6	837	1,339
MEG	2/7/2011	Telephone conference with B. Collins, R. Zablocki, S. Goldring, M. Goodman regarding Private Letter Ruling status.	0.9	837	753
MEG	2/8/2011	Prepare for call with IRS regarding Private Ruling Request.	1.3	837	1,088
MEG	2/8/2011	Call with IRS regarding Private Letter Ruling Request.	0.9	837	753
MEG	2/8/2011	Revise Second Supplement submission.	1.9	837	1,590
MEG	2/8/2011	Telephone conference with B. Collins, R. Testoff, H. Harman and M. Goodman and S. Goldring tax regarding Motors Liquidation Company ruling request.	1.3	837	1,088
MEG	2/9/2011	Researched Qualified Settlement Fund/Disputed Ownership Fund qualifications.	2.1	837	1,758
MEG	2/9/2011	Preparation of examples with trusts as intermediaries for Motors Liquidation Company ruling request.	1.7	837	1,423
MEG	2/9/2011	Telephone conference with IRS regarding section 361 rulings.	0.6	837	502
MEG	2/9/2011	Reviewed second supplemental submission to the IRS.	0.6	837	502
MEG	2/10/2011	Researched section 361 issue.	0.9	837	753
MEG	2/11/2011	Researched second supplemental, Initial Allowed claim/GUC trust issue with IRS.	1.1	837	921
MEG	2/14/2011	Review and edit responses to IRS info requests.	3.8	837	3,181
MEG	2/14/2011	Analyze section 361 and 162 issue in regards to Motors Liquidation Company specific facts.	2.6	837	2,176
MEG	2/15/2011	Reviewed second supplemental letter.	3.9	837	3,264
MEG	2/15/2011	Reviewed two-part ruling for IRS.	2.2	837	1,841
MEG	2/15/2011	Discuss IRS comments on draft two-part letter with S. Duffley.	0.3	837	251
MEG	2/15/2011	Research transitory ownership issues in regards GUC trust.	0.9	837	753
MEG	2/16/2011	Revised second supplemental submission to IRS.	3.1	837	2,595
MEG	2/21/2011	Reviewed IRS supplemental submissions.	3.2	837	2,678
MEG	2/22/2011	Drafted and reviewed two-part for IRS.	3.8	837	3,181
MEG	2/23/2011	Telephone conference with IRS corporation division regarding two-part ruling.	2.2	837	1,841
MEG	2/23/2011	Call with ITandA division at IRS, H. Harman and R. Testoff regarding Motors Liquidation Company ruling request.	1.6	837	1,339
MEG	2/23/2011	Update call with H. Harman, R. Testoff, R. Zablocki, M. Goodman, S. Goldring, B. Herzog and H. Stoopack regarding Motors Liquidation Company ruling request.	0.8	837	670
MEG	2/24/2011	Update two-part ruling for submission to the IRS.	3.9	837	3,264
MEG	2/24/2011	Researched 361(c)(3) issue for GUC.	3.8	837	3,181
MEG	2/24/2011	Telephone calls with IRS regarding status of Motors Liquidation Company ruling request.	0.9	837	753
MEG	2/24/2011	Telephone calls with B. Herzog and H. Stoopack regarding status of Motors Liquidation Company ruling request.	0.9	837	753
MEG	2/25/2011	Prepare for call with the IRS.	3.7	837	3,097
MEG	2/25/2011	Telephone calls with R. Zablocki regarding Private Letter Ruling regulations.	0.8	837	670
MEG	2/28/2011	Update two-part ruling for submission to the IRS.	6.5	837	5,441
MEG	3/1/2011	Revised and edited second supplemental submission to IRS.	5.9	837	4,938
MEG	3/2/2011	Review Private Letter Ruling request in regards to Motors Liquidation Company ruling request.	4.9	837	4,101
MEG	3/3/2011	Review Private Letter Ruling request in regards to Motors Liquidation Company ruling request.	3.5	837	2,930
MEG	3/4/2011	Review Private Letter Ruling request in regards to Motors Liquidation Company ruling request.	1.0	837	837
MEG	3/7/2011	Private Letter Ruling follow up regarding potential sale of New GM stock.	0.9	837	753
MEG	3/7/2011	Telephone conference with S. Shekell regarding 382 Private Letter Ruling issues.	0.4	837	335
MEG	3/17/2011	Submission of Private Letter Ruling copies to IRS.	0.5	837	419
MEG	3/18/2011	Researched Avoidance Action Trust SEC fee issue.	0.9	837	753
MEG	3/29/2011	Review and revise request for delay in publication of ruling request.	0.5	837	419
			182.4		152,669
HARMAN, HEATHER A					
HAH	10/1/2010	Reviewed and revised Private Letter Ruling request for comments from Motors Liquidation Company, Weil, Kramer and CWT in regards to facts.	3.1	642	1,990
HAH	10/1/2010	Reviewed and revised Private Letter Ruling request for comments from Motors Liquidation Company, Weil, Kramer, and CWT in regards to rulings.	2.1	642	1,348
HAH	10/1/2010	Reviewed and revised Private Letter Ruling request for comments from Motors Liquidation Company, Weil, Kramer and CWT in regards to technical analysis.	4.0	642	2,568
HAH	10/1/2010	Discuss ruling draft with S. Duffley	0.3	642	193
HAH	10/1/2010	Review revised ERT trust agreement received on 10/4, including revised information regarding financial assurances and surety bonds	0.8	642	514
HAH	10/11/2010	Review comments from Kramer on private letter ruling request	1.2	642	770
HAH	10/11/2010	Review comments from Weil on private letter ruling request	1.3	642	835
HAH	10/11/2010	Review revised ERT trust documents received on 10/8	0.6	642	385
HAH	10/11/2010	Review draft private letter ruling request for material changes made in prior week while out of the office to reflect comments received from Kramer and Weil	2.3	642	1,477
HAH	10/11/2010	Review additional information received from Weil regarding non-owned environmental sites	0.7	642	449
HAH	10/11/2010	Review and revise legal discussion to reflect additional comments received.	2.1	642	1,348
HAH	10/11/2010	Review and revise fact portion of draft ruling request to reflect new comments.	1.6	642	1,027
HAH	10/11/2010	Created appendices to accompany ruling request.	1.4	642	899
HAH	10/11/2010	Revisions to defined terms glossary to accompany ruling request	1.5	642	963
HAH	10/11/2010	Met with R. Testoff and M. Gareau regarding factual updates for Asbestos insurance policies and other Qualified Settlement Fund related items.	2.3	642	1,477

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HAH	10/11/2010	Review and revise representations to reflect comments received.	1.2	642	770
HAH	10/12/2010	Reviewed and revised appendices to ruling request and finalized assembly of ruling request.	3.7	642	2,375
HAH	10/12/2010	Final revisions to ruling request on facts, rulings, and technical analysis, including changes to reflect comments from Motors Liquidation Company, Weil, Department of Justice and Kramer.	0.8	642	514
HAH	10/13/2010	Copies of Private Letter Ruling request for delivery to IRS	1.0	642	642
HAH	10/18/2010	Discussions with R. Testoff and B. Collins regarding creation of slides depicting the transaction steps and IRS ruling strategy.	1.5	642	963
HAH	10/18/2010	Draft powerpoint slides for post-submission conference with IRS regarding transaction steps previously ruled upon and additional transactions steps covered by new ruling request	2.5	642	1,605
HAH	10/19/2010	Draft powerpoint slides for post-submission conference with IRS	4.5	642	2,889
HAH	10/20/2010	Revisions to powerpoint slides for post-submission conference with IRS and incorporating review comments received from B. Collins regarding ERT	2.8	642	1,798
HAH	10/20/2010	Revisions to powerpoint slides for post-submission conference with IRS and incorporating review comments received from B. Collins regarding GUC Trust	2.1	642	1,348
HAH	10/20/2010	Revisions to powerpoint slides for post-submission conference with IRS and incorporating review comments received from B. Collins regarding Avoidance Action Trust	2.1	642	1,348
HAH	10/21/2010	Revisions to powerpoint slides for post-submission conference with IRS and incorporating review comments received from M. Gareau	3.0	642	1,926
HAH	10/22/2010	Revisions to powerpoint slides for post-submission conference with IRS	3.5	642	2,247
HAH	11/4/2010	Revisions to powerpoint slides for post-submission conference with IRS and incorporating review comments received from B. Testoff	3.0	642	1,926
HAH	11/5/2010	Revisions to powerpoint slides for post-submission conference with IRS and incorporating additional review comments received from B. Collins	3.5	642	2,247
HAH	11/8/2010	Making revisions to powerpoint slides for post-submission conference with IRS regarding Motors Liquidation Company ruling request.	6.0	642	3,852
HAH	11/10/2010	Making revisions to powerpoint slides for post-submission conference with IRS regarding Motors Liquidation Company ruling request.	1.0	642	642
HAH	11/11/2010	Revise IRS conference slides for comments from Weil.	2.0	642	1,284
HAH	11/11/2010	Trust fact outlines to prepare for IRS conference.	2.0	642	1,284
HAH	11/12/2010	Print and bind slides for IRS conference.	1.5	642	963
HAH	11/12/2010	Incorporate final changes from Weil and R. Zablocki for IRS conference.	2.3	642	1,477
HAH	11/12/2010	Prepare for IRS conference.	2.2	642	1,412
HAH	11/15/2010	Preparing for IRS conference.	1.0	642	642
HAH	11/16/2010	Discussions with R. Testoff regarding follow-ups to IRS conference.	0.5	642	321
HAH	11/17/2010	Follow-up on status of draft trust documents with M. Goodman and S. Goldring.	0.3	642	193
HAH	11/18/2010	Review new environmental trust agreements.	0.5	642	321
HAH	11/24/2010	Discussing IRS response regarding Motors Liquidation Company ruling request with R. Testoff.	0.5	642	321
HAH	12/15/2010	Discussions with R. Testoff regarding status of supplemental submission for Motors Liquidation Company ruling request.	0.8	642	514
HAH	12/16/2010	Supplemental submission to IRS regarding revised trust documents.	0.5	642	321
HAH	12/20/2010	Reviewing trust agreements for changes relevant to the IRS ruling request.	2.5	642	1,605
HAH	12/21/2011	Reviewing and updating Environmental Response Trust agreements and changes to plan for Environmental Response Trust and Asbestos Trust.	4.8	642	3,082
HAH	12/21/2011	Preparing and sending fax to IRS with revised rulings requests 10, 15, and 21.	1.0	642	642
HAH	12/21/2010	Call with IRS regarding modifications to requested rulings regarding Motors Liquidation Company.	0.5	642	321
HAH	12/22/2010	First supplemental submission to IRS - drafting summary of significant changes to ERT documents	1.5	642	963
HAH	12/27/2010	First supplemental submission to IRS - drafting summary of significant changes to ERT documents	0.7	642	449
HAH	1/4/2011	Review and revise requested rulings for asbestos trust claim and environmental claims as violations of law.	1.4	642	899
HAH	1/5/2011	Research non-CERCLA liabilities as a violation of law.	1.6	642	1,027
HAH	1/6/2011	Research 468B Private Letter Rulings that discuss CERCLA environmental liabilities.	0.2	642	128
HAH	1/19/2011	Research environmental proofs of claim filed with bankruptcy court for discussion of claims as arising under a violation of law.	2.3	642	1,477
HAH	1/19/2011	Conference call with R. Zablocki, J. Selzer, B. Collins, M. Gareau, H. Harman, S. Duffley and S. Goldring regarding status of ruling request.	1.2	642	770
HAH	1/19/2011	Researching environmental claims detail and discussing regarding deduction under section 461 for environmental trust transfers for non-CERCLA liabilities with R. Testoff and R. Collins.	0.9	642	578
HAH	1/19/2011	Reviewing Environmental Remediation Trust consent decree for discussion of claims as arising under a violation of law.	1.0	642	642
HAH	1/19/2011	Draft summary of Environmental Remediation Trust deduction options for non-CERCLA environmental claims.	1.0	642	642
HAH	1/19/2011	Researching areas of IRC that deal with a "violation of law" and liabilities incurred in advance to avoid a violation in regards to Motors Liquidation Company.	0.5	642	321
HAH	1/19/2011	Reviewed and discussed 468B and 162 issues with B. Collins, R. Testoff, and M. Gareau.	1.8	642	1,156
HAH	1/20/2011	Research 468B Private Letter Rulings and addressing absence of a formal complaint in regards to Motors Liquidation Company.	4.5	642	2,889
HAH	1/21/2011	Research areas of IRC that deal with a "violation of law" and liabilities incurred in advance to avoid a violation in regards to Motors Liquidation Company.	5.5	642	3,531
HAH	1/24/2011	Prepare response for IRS with regards to Motors Liquidation Company ruling request.	2.9	642	1,862
HAH	1/24/2011	Conference call with J. Selzer, R. Zablocki, B. Collins, M. Gareau, R. Testoff and S. Duffley regarding additional IRS questions.	0.7	642	449
HAH	1/25/2011	Draft responses to questions received from IRS regarding ERT	3.8	642	2,440
HAH	1/25/2011	Draft responses to questions received from IRS regarding GUC Trust	2.1	642	1,348
HAH	1/26/2011	Revise responses to questions received from IRS regarding ERT	2.8	642	1,798
HAH	1/26/2011	Revise responses to questions received from IRS regarding GUC Trust	2.2	642	1,412
HAH	1/27/2011	Revisions to response to IRS questions for comments received from B. Testoff	3.0	642	1,926
HAH	1/28/2011	Researching deductibility of transfers to environmental trust.	4.0	642	2,568
HAH	1/30/2011	Outlining of technical brief for IRS discussing history of section 461 and 468B in regards to Motors Liquidation Company.	3.6	642	2,311
HAH	1/31/2011	Call with R. Zablocki regarding status of Motors Liquidation Company ruling request.	0.9	642	578
HAH	1/31/2011	Technical brief for IRS discussing history of section 461 and 468B: research legislative history of section 461, including proposed, temporary, and final regulations	2.7	642	1,733
HAH	1/31/2011	Technical brief for IRS discussing history of section 461 and 468B: research legislative history of section 468B, including proposed, temporary, and final regulations	2.1	642	1,348
HAH	1/31/2011	Technical brief for IRS discussing history of section 461 and 468B: pull and read Maxus Energy case	1.1	642	706
HAH	1/31/2011	Technical brief for IRS discussing history of section 461 and 468B: start outline of history of section 461	1.2	642	770
HAH	2/1/2011	Technical brief for IRS discussing history of section 461 and 468B: outline of history of section 461	4.3	642	2,761

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Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
HAH	2/1/2011	Technical brief for IRS discussing history of section 461 and 468B: outline of history of section 468B	3.2	642	2,054
HAH	2/1/2011	Technical brief for IRS discussing history of section 461 and 468B: outline summary of Maxus Energy case	1.7	642	1,091
HAH	2/2/2011	Researching court cases related to CERCLA.	2.5	642	1,605
HAH	2/2/2011	Emails and conference call with M. Goodman, R. Testoff, and B. Collins regarding placement of environmental properties into LLC underneath the ERT	2.7	642	1,733
HAH	2/2/2011	Technical brief on the history of section 461 and 468B as requested by the IRS.	3.1	642	1,990
HAH	2/3/2011	Meeting with B. Collins, R. Testoff, and M. Gareau to discuss supplemental information requests from IRS.	1.1	642	706
HAH	2/3/2011	Met with A. Arnold and R. Testoff to discuss proof of claims, section 461(f) memo and CERCLA court cases.	1.3	642	835
HAH	2/3/2011	Technical brief for IRS discussing history of section 461 and 468B: draft section of memo discussion history of section 468B	4.5	642	2,889
HAH	2/3/2011	Technical brief for IRS discussing history of section 461 and 468B: draft section of memo discussing facts and outcome of Maxus Energy case and relevance to MLC's proposed transactions	2.8	642	1,798
HAH	2/3/2011	Technical brief for IRS discussing history of section 461 and 468B: research Maxus Energy case - all citing references of case in published technical guidance and other court cases	0.8	642	514
HAH	2/4/2011	Read draft of "two-part" letter ruling to be submitted to IRS	0.5	642	321
HAH	2/4/2011	Technical brief for IRS discussing history of section 461 and 468B: review all technical items citing Maxus Energy, including 2003 notice issued by IRS	3.1	642	1,990
HAH	2/4/2011	Technical brief for IRS discussing history of section 461 and 468B: incorporate 2003 IRS notice discussing Maxus Energy and section 461 into technical brief	2.4	642	1,541
HAH	2/7/2011	Technical brief for IRS discussing history of section 461 and 468B: reorganize memo based on chronological enactment of code sections and regulations rather than by code section	2.0	642	1,284
HAH	2/7/2011	Working session with B. Testoff regarding final revisions to technical brief on history of section 461 and 468B -- modifications to summary of enactment of section 461 and subsequent proposed, temporary, and final regulations	1.3	642	835
HAH	2/7/2011	Working session with B. Testoff regarding final revisions to technical brief on history of section 461 and 468B -- modifications to summary of enactment of section 468B and subsequent proposed, temporary, and final regulations	1.3	642	835
HAH	2/7/2011	Working session with B. Testoff regarding final revisions to technical brief on history of section 461 and 468B -- revisions to summary of Maxus Energy case	1.3	642	835
HAH	2/7/2011	Working session with B. Testoff regarding final revisions to technical brief on history of section 461 and 468B -- revisions to summary of 2003 IRS notice and other guidance issues subsequent to Maxus Energy case	1.3	642	835
HAH	2/7/2011	Working session with B. Testoff regarding final revisions to technical brief on history of section 461 and 468B -- revisions to analysis section of memo applying technical discussion of section 461 and 468B to MLC's proposed transactions	2.8	642	1,798
HAH	2/8/2011	Reviewing environmental proofs of claim.	2.5	642	1,605
HAH	2/8/2011	Summarize categories of environmental claims identified.	2.7	642	1,733
HAH	2/8/2011	Telephone conference with B. Collins, R. Testoff, H. Harman and M. Goodman and S. Goldring tax regarding Motors Liquidation Company ruling request.	1.3	642	835
HAH	2/8/2011	Call with IRS regarding application of section 361 and 1001 to distributions to claimants as related to Motors Liquidation Company.	0.8	642	514
HAH	2/8/2011	Prepared for call with IRS regarding Motors Liquidation Company ruling request.	1.2	642	770
HAH	2/9/2011	Drafting examples for IRS showing impact of section 361 nonrecognition provisions on transfers in and out of trusts.	2.7	642	1,733
HAH	2/9/2011	Revise examples showing impact of section 361 from R. Testoff, R. Collins and M. Gareau.	2.8	642	1,798
HAH	2/9/2011	Preparing write-up on non-CERCLA environmental claims as violations of law.	2.0	642	1,284
HAH	2/9/2011	Identify proofs of claim examples to be included with submission to IRS.	2.0	642	1,284
HAH	2/9/2011	Drafting response to IRS questions whether Asbestos Trust and Environmental Trust each have claims arising from the same event or related series of events.	3.5	642	2,247
HAH	2/10/2011	Researching historical Private Letter Rulings discussing trusts established for product liability tort claims.	4.0	642	2,568
HAH	2/10/2011	Summarize Private Letter Rulings discussing related series of events requirement.	2.0	642	1,284
HAH	2/10/2011	Responding to IRS questions regarding related series of events.	1.8	642	1,156
HAH	2/10/2011	Reading and summarizing prior asbestos trust Private Letter Rulings.	1.8	642	1,156
HAH	2/10/2011	Making additional revisions to discussion of whether Asbestos Trust meets related series of events in regards to Motors Liquidation Company.	1.5	642	963
HAH	2/11/2011	Making additional revisions to discussion of whether Environmental Trust meets related series of events in regards to Motors Liquidation Company.	7.7	642	4,943
HAH	2/11/2011	Researching legislative history of section 461 and 468R.	1.2	642	770
HAH	2/12/2011	Researching IRC and Treas Regs that contain "series of events" requirement.	1.6	642	1,027
HAH	2/13/2011	Finalize first draft of response to IRS regarding Environmental Trust and related series of events.	4.0	642	2,568
HAH	2/14/2011	Revise section 461 technical brief.	3.9	642	2,504
HAH	2/14/2011	Revise responses to IRS questions regarding whether Environmental Trust claims are from related series of events.	3.9	642	2,504
HAH	2/15/2011	Reviewing environmental proofs of claim and group into categories for inclusion in Second Supplemental Letter for IRS.	3.2	642	2,054
HAH	2/15/2011	Revise series of related events responses to IRS request.	3.1	642	1,990
HAH	2/15/2011	Meeting with R. Testoff to discuss section 461 technical brief revisions.	3.2	642	2,054
HAH	2/16/2011	Review and edit violations of law write up.	2.5	642	1,605
HAH	2/16/2011	Revise second supplemental exhibits with regards to proofs of claims	2.4	642	1,541
HAH	2/16/2011	Revise two-part ruling.	2.5	642	1,605
HAH	2/16/2011	Revisions to violations of law analysis.	2.5	642	1,605
HAH	2/17/2011	Print and assemble second supplemental submission of the Motors Liquidation Company ruling request.	2.5	642	1,605
HAH	2/17/2011	Preparing proofs of claim of Motors Liquidation Company for inclusion in second supplemental ruling request.	4.7	642	3,017
HAH	2/17/2011	Revising Motors Liquidation Company second supplemental letter.	4.8	642	3,082
HAH	2/18/2011	Revising Motors Liquidation Company third supplemental letter (technical brief on history of section 461 and 468B)	6.0	642	3,852
HAH	2/18/2011	Circulate third supplemental letter to MLC, Weil, and Kramer for review comments	0.5	642	321
HAH	2/18/2011	Date stamp receipt from IRS for second supplement letter	0.5	642	321
HAH	2/19/2011	Reviewing draft of Motors Liquidation Company two part ruling and checking facts for each trust.	7.0	642	4,494
HAH	2/20/2011	Comparing proposed transaction steps and representations in the two part ruling against original letter ruling request, first supplemental, and second supplemental submissions.	1.5	642	963
HAH	2/21/2011	Reviewing and revising supplemental letter revisions.	2.1	642	1,348

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HAH	2/21/2011	Draft of fourth supplemental	2.1	642	1,348
HAH	2/21/2011	Edits to two-part draft letter ruling.	2.2	642	1,412
HAH	2/21/2011	Binding third Supplemental submission.	2.1	642	1,348
HAH	2/22/2011	Finalize and deliver third supplemental to IRS.	1.3	642	835
HAH	2/22/2011	Revising fourth supplemental letter.	2.7	642	1,733
HAH	2/22/2011	Revisions to two-part ruling for comments from the IRS Corp Branch, Kramer, B. Collins and M. Gareau.	5.6	642	3,595
HAH	2/23/2011	Preparing proof of claims exhibits for call with IRS - ITandA branch regarding whether environmental claims are "violations of law".	1.7	642	1,091
HAH	2/23/2011	Call with ITandA division at IRS, M. Gareau and R. Testoff regarding Motors Liquidation Company ruling request.	1.6	642	1,027
HAH	2/23/2011	Update call with M. Gareau, R. Testoff, R. Zablocki, M. Goodman, S. Goldring, B. Herzog and H. Stoopack regarding Motors Liquidation Company ruling request.	0.8	642	514
HAH	2/23/2011	Review and revise two-part ruling to reflect comments from IRS.	2.5	642	1,605
HAH	2/23/2011	Changes to two-part ruling to reflect comments from Kramer.	1.0	642	642
HAH	2/23/2011	Review and edit fourth supplemental cover letter.	0.5	642	321
HAH	2/24/2011	Additional revisions to two-part ruling for comments received from IRS.	2.5	642	1,605
HAH	2/24/2011	Phone calls with IRS and R. Zablocki regarding conclusion on deductibility of non-CERCLA environmental claims.	1.0	642	642
HAH	2/24/2011	Researching regarding 1.468B-9(c)(2)(i).	0.7	642	449
HAH	2/25/2011	Revisions to two-part ruling to reflect changes in funding timing and changes from the IRS.	3.3	642	2,119
HAH	2/28/2011	Revise two-part ruling to reflect comments from B. Collins, M. Gareau, Kramer, Weil and the IRS.	5.3	642	3,403
HAH	2/28/2011	clarify changes to liquidation plan.	2.7	642	1,733
HAH	2/28/2011	Review changes to the amended liquidation plan.	2.7	642	1,733
HAH	3/1/2011	Reviewing draft of confirmation order.	2.5	642	1,605
HAH	3/1/2011	Incorporating changes from IRS and Weil to two-part draft ruling.	2.5	642	1,605
HAH	3/1/2011	Teleconference with B. Collins, B. Herzog and H. Stoopack regarding GUC Trust and status of ruling request.	1.3	642	835
HAH	3/1/2011	Teleconference with B. Collins, M. Goodman and S. Goldring regarding GUC Trust and status of ruling request.	1.4	642	899
HAH	3/1/2011	Draft alternate two-part ruling for potential new facts.	0.8	642	514
HAH	3/1/2011	Draft fourth supplemental cover letter.	1.8	642	1,156
HAH	3/1/2011	Additional research on treatment of other residual assets and administrative cash.	1.9	642	1,220
HAH	3/2/2011	Finalize two-part ruling for submission to IRS.	2.8	642	1,798
HAH	3/2/2011	Additional changes to two-part to reflect comments from IRS.	2.5	642	1,605
HAH	3/2/2011	Finalize cover letter for M. Gareau's signature.	0.5	642	321
HAH	3/2/2011	Teleconference with B. Collins, R. Testoff and IRS regarding questions on ruling requests.	1.7	642	1,091
HAH	3/2/2011	Reading over ruling issued by IRS and compare to two-part letter that was previously submitted in regards to Motors Liquidation Company.	1.0	642	642
HAH	3/3/2011	Reviewing corrections received to letter ruling for Motors Liquidation Company.	1.0	642	642
HAH	3/7/2011	Discussions with B. Collins regarding copy of bankruptcy confirmation order.	0.7	642	449
HAH	3/9/2011	Preparing client deliverables for Motors Liquidation Company.	1.7	642	1,091
HAH	3/10/2011	Drafting IRS acknowledgement letters.	1.0	642	642
HAH	3/11/2011	Preparing client deliverables for Motors Liquidation Company, New GM, Weil, and Kramer	2.5	642	1,605
HAH	3/14/2011	Preparing client deliverables for Motors Liquidation Company, New GM, Weil, and Kramer	1.5	642	963
HAH	3/15/2011	Preparing client deliverables for Motors Liquidation Company, New GM, Weil, and Kramer	1.0	642	642
HAH	3/16/2011	Preparing client deliverables for Motors Liquidation Company, New GM, Weil, and Kramer	1.0	642	642
HAH	3/17/2011	Preparing client and third party copies of submissions and ruling including gathering signatures for letters.	2.0	642	1,284
HAH	3/18/2011	Discussions with B. Collins, and M. Gareau regarding cash funding of avoidance action trust for SEC registration costs.	1.0	642	642
HAH	3/21/2011	Sent out client deliverables for Motors Liquidation Company, New GM, Weil and Kramer.	1.3	642	835
			373.2		239,594
MACKAY, SCOTT T					
STM	11/13/2010	Researched Private Letter Rulings related to section 468B.	3.3	642	2,119
			3.3		2,119
MANISCALCO, PETER C					
PCM	10/29/2010	Prepare request for delay of publication of Private Letter Ruling.	0.5	557	279
PCM	11/1/2010	Prepare request for delay of publication of Private Letter Ruling.	1.0	557	557
			1.5		836
RYAN, JOSEPH BRADLEY					
JBR	10/4/2010	Revise draft of Motors Liquidation Company ruling request.	4.7	557	2,618
JBR	10/5/2010	Revise draft of Motors Liquidation Company ruling request.	0.5	557	279
			5.2		2,896
SHEKELL, SCOTT L					
SLS	10/11/2010	Revising draft response to notice regarding Motors Liquidation fee application.	0.8	723	578
SLS	10/12/2010	Reading Motors Liquidation Company fee examiner notice.	0.5	723	362
SLS	10/13/2010	Discussing Motors Liquidation Company fee examiner notice with R. Young.	0.4	723	289
SLS	10/20/2010	Discussing fee examiner notice with R. Young.	0.5	723	362
SLS	11/8/2010	Finalizing response to Motors Liquidation Company fee application questions.	1.4	723	1,012
SLS	11/10/2010	Finalizing letter to Motors Liquidation Company fee examiner.	0.4	723	289
SLS	11/11/2010	Reviewing Motors Liquidation Company fee examiner report.	0.5	723	362
SLS	11/11/2010	Order completed and sent to Weil	0.6	723	434
SLS	11/11/2010	Reviewing and modifying Motors Liquidation Company fee application.	0.3	723	217
SLS	11/12/2010	Reviewing and modifying Motors Liquidation Company fee application.	0.4	723	289
SLS	11/13/2010	Reviewing and modifying Motors Liquidation Company fee application.	0.2	723	145
SLS	11/15/2010	Reviewing and modifying Motors Liquidation Company fee application.	1.2	723	868
SLS	12/2/2010	Finalizing Motors Liquidation Company fee application.	0.3	723	217
SLS	12/14/2010	Discussions regarding Motors Liquidation Company fee examiner report.	0.4	723	289
SLS	12/17/2010	Reviewing Motors Liquidation Company fee examiner report.	0.3	723	217
SLS	12/21/2010	Locate and send order to R. Zablocki.	0.2	723	145
SLS	1/4/2011	Comparing Motors Liquidation Company draft request to expected amounts.	0.3	723	217
SLS	1/4/2011	Reviewing and modifying Motors Liquidation Company fee application.	0.6	723	434
SLS	1/4/2011	Reviewing and modifying Motors Liquidation Company fee application.	0.4	723	289
SLS	3/7/2011	Telephone conference with M. Gareau regarding 382 Private Letter Ruling issues.	0.4	723	289
SLS	5/10/2011	Review Motors Liquidation Company fee application	0.9	723	651
SLS	5/10/2011	Call with R. Akkerman, J. Athanas and R. Young to discuss final fee application.	0.5	723	362
SLS	5/11/2011	Call with R. Akkerman, J. Athanas and R. Young to discuss final fee application.	1.0	723	723

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SLS	5/11/2011	Finalizing Motors Liquidation interim fee application for the time period October-March.	3.4	723	2,458
SLS	5/12/2011	Finalizing Motors Liquidation final fee application.	2.0	723	1,446
			17.9		12,942
TESTOFF, ROBERT A					
RAT	10/4/2010	Edits to Asbestos and ERT discussions in draft.	3.3	837	2,762
RAT	10/4/2010	Edits to Asbestos and ERT discussions in draft.	4.7	837	3,934
RAT	10/5/2010	Edits to Asbestos and ERT discussions in draft.	2.5	837	2,093
RAT	10/11/2010	Met with M. Gareau and S. Duffley regarding factual updates for Asbestos insurance policies and other QSF related items.	2.3	837	1,925
RAT	10/11/2010	Reviewing transaction summary slides for IRS meeting regarding Motors Liquidation Company.	3.2	837	2,678
RAT	10/12/2010	Reviewing transaction summary slides for IRS meeting regarding Motors Liquidation Company.	5.0	837	4,185
RAT	10/16/2010	Discussions with H. Harman and B. Collins regarding creation of slides depicting the transaction steps and IRS ruling strategy.	1.5	837	1,256
RAT	10/19/2010	Discussions with B. Collins regarding meeting with IRS.	0.5	837	419
RAT	11/5/2010	Conference call with R. Zablocki, B. Collins, S. Duffley and M. Gareau regarding preparation for IRS meeting.	1.0	837	837
RAT	11/12/2010	Reviewing transaction summary slides for IRS meeting regarding Motors Liquidation Company.	0.5	837	419
RAT	11/15/2010	De-briefing on IRS meeting w/ J. Selzer, R. Zablocki, B. Collins, M. Gareau and S. Duffley.	1.2	837	1,004
RAT	11/15/2010	Prepared for IRS meeting regarding Motors Liquidation Company.	1.1	837	921
RAT	11/15/2010	Attended IRS meeting regarding Private Letter Ruling request.	2.1	837	1,758
RAT	11/23/2011	Teleconference with IRS ITA group regarding trusts meeting the requirements of section 468B.	1.0	837	837
RAT	11/24/2011	Conference call with J. Selzer, R. Zablocki, B. Collins, M. Gareau, R. Testoff and S. Duffley regarding additional IRS questions.	1.0	837	837
RAT	12/1/2010	Teleconference regarding status of Private Letter Ruling with B. Collins, M. Gareau, M. Goodman, R. Zablocki, and J. Selzer.	1.1	837	921
RAT	12/6/2011	Review revised GUC Trust and Avoidance Action Trust agreements.	1.0	837	837
RAT	12/15/2010	Discussions with H. Harman regarding status of supplemental submission for Motors Liquidation Company.	0.8	837	670
RAT	12/20/2010	Reviewing requested rulings for asbestos trust claim and environmental claims as violations of law.	1.5	837	1,256
RAT	12/21/2010	Reviewing and updating ERT agreements and changes to plan for ERT and AT.	1.5	837	1,256
RAT	12/28/2010	Reviewing and updating ERT agreements and changes to plan for ERT and AT.	0.5	837	419
RAT	12/29/2010	Reviewing requested rulings for asbestos trust claim and environmental claims as violations of law.	0.5	837	419
RAT	1/3/2011	Reviewing requested rulings for asbestos trust claim and environmental claims as violations of law.	1.5	837	1,256
RAT	1/5/2011	Researching non-CERCLA liabilities as a violation of law and preambles to 468B.	1.5	837	1,256
RAT	1/6/2011	Researching 468B Private Letter Rulings that discuss CERCLA environmental liabilities.	1.5	837	1,256
RAT	1/14/2011	Researching environmental proofs of claim filed with bankruptcy court for discussion of claims as arising under a violation of law and discussing with H. Harman.	0.5	837	419
RAT	1/18/2011	Researching environmental claims detail and deductions under section 461 for environmental trust transfers for non-CERCLA liabilities.	2.5	837	2,093
RAT	1/19/2011	Conference call with R. Zablocki, J. Selzer, B. Collins, M. Gareau, H. Harman, S. Duffley and S. Goldring regarding status of ruling request.	1.2	837	1,004
RAT	1/19/2011	Reviewed and discussed 468B and 162 issues with B. Collins, H. Harman, and M. Gareau.	1.8	837	1,507
RAT	1/19/2011	Discussion regarding deduction under section 461 for environmental trust transfers for non-CERCLA liabilities with H. Harman and B. Collins.	0.5	837	419
RAT	1/21/2011	Reading 468B Private Letter Rulings and addressing absence of a formal complaint in regards to Motors Liquidation Company.	0.5	837	419
RAT	1/24/2011	Conference call with J. Selzer, R. Zablocki, B. Collins, M. Gareau, S. Duffley and H. Harman regarding additional IRS questions.	0.7	837	586
RAT	1/24/2011	Conference call with J. Selzer, R. Zablocki, B. Collins, M. Gareau, H. Harman and S. Duffley regarding additional IRS questions.	0.3	837	251
RAT	1/27/2011	Review draft responses to IRS questions prepared by H. Harman and provide comments and changes	3.5	837	2,930
RAT	1/28/2011	Researching deductibility of transfers to environmental trust.	4.5	837	3,767
RAT	1/31/2011	Meeting with B. Collins, M. Gareau, and H. Harman to discuss supplemental information requests from IRS.	1.1	837	921
RAT	2/2/2011	Researching court cases related to CERCLA.	2.5	837	2,093
RAT	2/3/2011	Met with H. Harman and A. Arnold to discuss proof of claims, section 461(f) memo and CERCLA court cases.	1.3	837	1,088
RAT	2/3/2011	Review technical brief on the history of section 461 and 468B and provide comments to H. Harman	1.2	837	1,004
RAT	2/6/2011	Researching court cases related to CERCLA.	2.0	837	1,674
RAT	2/7/2011	Working session with H. Harman regarding final revisions to technical brief on history of section 461 and 468B -- modifications to summary of enactment of section 461 and subsequent proposed, temporary, and final regulations	1.3	837	1,088
RAT	2/7/2011	Working session with H. Harman regarding final revisions to technical brief on history of section 461 and 468B -- modifications to summary of enactment of section 468B and subsequent proposed, temporary, and final regulations	1.3	837	1,088
RAT	2/7/2011	Working session with H. Harman regarding final revisions to technical brief on history of section 461 and 468B -- revisions to summary of Maxus Energy case	1.3	837	1,088
RAT	2/7/2011	Working session with H. Harman regarding final revisions to technical brief on history of section 461 and 468B -- revisions to summary of 2003 IRS notice and other guidance issues subsequent to Maxus Energy case	2.8	837	2,344
RAT	2/8/2011	Researching Private Letter Rulings for 162 deduction on transfers to trusts.	1.2	837	1,004
RAT	2/8/2011	Telephone conference with B. Collins, M. Gareau, and Weil tax regarding Motors Liquidation Company.	1.3	837	1,088
RAT	2/9/2011	Discussing draft examples showing impact of section 361 with H. Harman.	6.5	837	5,441
RAT	2/10/2011	Researching application of section 361 and 1001 to distributions to claimants as related to Motors Liquidation Company.	2.5	837	2,093
RAT	2/11/2011	Researching IRC and Treasury Regulations that contain "series of events" requirement.	7.5	837	6,278
RAT	2/13/2011	Researching IRC and Treasury Regulations that contain "series of events" requirement.	4.5	837	3,767
RAT	2/14/2011	Reviewing proofs of claim of Motors Liquidation Company for inclusion in second submission.	5.0	837	4,185
RAT	2/15/2011	Reviewing proofs of claim of Motors Liquidation Company for inclusion in second submission.	4.4	837	3,683
RAT	2/15/2011	Meeting with H. Harman to discuss section 461 technical brief revisions.	5.1	837	4,269
RAT	2/16/2011	Reviewing proofs of claim of Motors Liquidation Company for inclusion in second submission.	4.5	837	3,767
RAT	2/17/2011	Revising Motors Liquidation Company second supplemental letter with H. Harman.	9.0	837	7,533
RAT	2/18/2011	Reviewing draft of Motors Liquidation Company two part ruling and checking facts for each trust.	6.5	837	5,441
RAT	2/19/2011	Reviewing proposed transaction steps and representations against original letter ruling request, first supplemental, and second supplemental submissions.	0.5	837	419

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Sorted by Day and Professional for Tax Services

Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
RAT	2/21/2011	Reviewing and revising supplemental letter revisions and making changes to two-part draft letter ruling.	1.0	837	837
RAT	2/22/2011	Reviewing and revising supplemental letter revisions and making changes to two-part draft letter ruling.	1.5	837	1,256
RAT	2/23/2011	Discussing revisions to two-part ruling with H. Harman received during call with ITandA.	2.5	837	2,093
RAT	2/23/2011	Update call with M. Gareau, B. Collins, R. Zablocki, M. Goodman, S. Goldring, B. Herzog and H. Stoopack regarding Motors Liquidation Company ruling request.	0.5	837	419
RAT	2/24/2011	Preparing for call with IRS - ITandA to discuss Motors Liquidation Company.	2.5	837	2,093
RAT	2/28/2011	Preparing proof of claims exhibits for call with IRS - ITandA branch regarding whether environmental claims are "violations of law".	1.5	837	1,256
RAT	3/1/2011	Reviewing draft of confirmation order provided by Weil and incorporating changes from IRS to two-part draft ruling.	1.5	837	1,256
RAT	3/2/2011	Discussions with M. Goodman, S. Goldring, B. Herzog and H. Stoopack regarding other residual assets and administration of cash funding for avoidance action trust.	4.0	837	3,348
RAT	3/3/2011	Call with ITandA branch at IRS to discuss questions on rulings and incorporating additional changes to two-part letter requested by IRS.	0.5	837	419
			148.4		124,211
TSAO, WENDY NAI WEN					
WNT	2/18/2011	Organizing source documents for R. Testoff on homeless income issue.	0.5	557	279
WNT	2/21/2011	Pulling source documents for R. Testoff on homeless income issue.	1.0	557	557
WNT	3/11/2011	Printed documents for binders for submission to the IRS.	3.5	557	1,950
WNT	3/14/2011	Revised e-mail instructions and went over printing instructions with administrative center.	2.5	557	1,393
WNT	3/15/2011	Processed 13 copies of volumes 1 and 2 for H. Harman for submission to the IRS.	8.0	557	4,456
WNT	3/16/2011	Gathering signature pages for all three binders for submission to the IRS.	3.0	557	1,671
WNT	3/18/2011	Delivered binders to processing for binding.	0.5	557	279
			19.0		10,583
WIGGINS, SCOTT BRUMBY					
SBW	10/4/2010	Identification of recipients and number of copies for ruling request in order to finalize list of exhibits that	2.4	557	1,337
SBW	10/5/2010	Converting all ruling request exhibits to pdf and meet with document services to provide instructions for	1.2	557	668
SBW	10/6/2010	Updating Exhibits List and contents of Appendices based on latest version of ruling request draft.	2.1	557	1,170
SBW	10/8/2010	Compiling and organizing all exhibits and appendices for filing.	1.8	557	1,003
SBW	10/20/2010	Gathering and addressing copies of ruling request for mailing.	0.6	557	334
			8.1		4,512
WOOD, CHRISTIAN TODD					
CTW	2/8/2011	Edit and confirming citations for memo on 461 and 468B.	2.6	642	1,669
CTW	2/11/2011	Researching and gathering legislative history under IRC Sec 461 and 468B.	4.1	642	2,632
CTW	2/14/2011	Searching for proof of claims for specific cites, determine nature of claim (CERCLA, state, or both), and	7.4	642	4,751
CTW	2/14/2011	Searching for proof of claims for specific cites, determine nature of claim (CERCLA, state, or both), and	3.4	642	2,183
			17.5		11,235
WOODS, GRETCHEN GARNETT					
GGW	12/21/2010	Researching Patient Protection Act amendments to 6041(a) as related to limitation on ruling received	1.0	557	557
			1.0		557
Total			1,347.6		955,126

Exhibit D

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of October, 2010 through March, 2011
Expenses

Category	Date	Amount	Person	Description
Printing & Copying Expenses	10/30/2010	1,941.92	WIGGINS, SCOTT BRUMBY	Ten bound copies of the six volume Motors Liquidation Company Ruling Request for review, client, Weil and Kramer from Reliable Printing.
	12/11/2010	2,750.65	WIGGINS, SCOTT BRUMBY	Ten bound copies of the six volume Motors Liquidation Company Ruling Request for review, client, Weil and Kramer from Reliable Printing.
	2/27/2011	2,783.56	COLLINS, BRYAN P	Ten bound copies of the six volume Motors Liquidation Company Ruling Request for review, client, Weil and Kramer from Reliable Printing.

7,476.13

7,476.13 Total expenses and amount sought

Exhibit E

Deloitte Tax LLP
Tax Service Providers and Tax Consultants to Motors Liquidation Company
For the Months of January, 2010 through March, 2011
Expenses

Category	Date	Amount	Person	Description
Travel & Meal Expenses	3/13/2010	\$ 120.00	COLLINS, BRYAN P	Dinner expense for Deloitte Team. Attendance: B. Collins, M. Gareau, S. Starzynski, S. Duffley, H. Harman & R. Testoff. Dinner for B. Collins, M. Gareau and S. Duffley.
	9/18/2010	\$ 55.00	COLLINS, BRYAN P	
		<u>\$ 175.00</u>		
Printing & Copying Expenses	10/30/2010	\$ 1,941.92	WIGGINS, SCOTT BRUMBY	Ten bound copies of the six volume Motors Liquidation Company Ruling Request for review, client, Weil and Kramer from Reliable Printing.
	12/11/2010	\$ 2,750.65	WIGGINS, SCOTT BRUMBY	Ten bound copies of the six volume Motors Liquidation Company Ruling Request for review, client, Weil and Kramer from Reliable Printing.
	2/27/2011	\$ 2,783.56	COLLINS, BRYAN P	Ten bound copies of the six volume Motors Liquidation Company Ruling Request for review, client, Weil and Kramer from Reliable Printing.
		<u>\$ 7,476.13</u>		
		\$ 7,651.13	Total expenses and amount sought	